[NATIONAL TAX LAW] COLL. #415

Charles T. Candee

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from
W. W. Stow

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THE

NATIONAL TAX LAW,

AS AMENDED,

EMBODYING ALL THE OFFICIAL DECISIONS, OFFICIAL LIST OF ASSESSORS AND COLLECTORS, ALPHABETICAL SCHEDULE OF TAXABLE ARTICLES, COPIOUS INDEXES, ETC.,

WITH A COMPLETE

COMPENDIUM OF STAMP DUTIES,

AND

AN EXPLANATORY PREFACE,

COMPILED AND ARRANGED BY

EDWARD H. HALL,

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EXPLANATORY PREFACE.

Two internal Tax Laws have been passed by Congress. The first is known as the "Direct Tax" Law; the other as the "Excise Tax" Law.

The first act passed by Congress for levying a direct tax was passed August 5th, 1861. It prescribed a tax of twenty millions of dollars annually upon real estate, and an income tax upon all Incomes exceeding $800. It also increased the duties on certain imported articles, laid duties on many articles then exempt from duty, &c. The income tax was subsequently modified by Congress, so as to embrace all incomes over $600 a year. The tax of twenty millions was apportioned among the several States and Territories, and the Legislature of each loyal State assumed and undertook to pay the portion assigned to it.

As most of the loyal States were largely in advance to the General Government, for money furnished to pay the expenses of enlisting and equipping volunteers for the war, this tax was easily and satisfactorily adjusted, by offsetting the amount respectively apportioned to the several States, against the Government indebtedness, after deducting 15 per cent. from the tax.

Thus the only effect of this portion of the Direct Tax Law upon tax-payers was the assessment and collection of a small State Tax for 1862, in those states where there had previously been none, and an increase in the State Tax in others.

The twenty million tax, as it is called, was subsequently modified by Congress (July 1st, 1862,) so as to authorize the levy and collection of one tax to that amount; and to provide that no other tax should be levied under the act, until April 1st, 1865.

On the 7th of June, 1862, Congress passed an Act for the collection of direct taxes in insurrectionary districts. It is designed to carry out the provisions of the previous act of August 1861, and renders that act effective by authorizing the seizure and sale of lands, of persons engaged in rebellion against the Government.

As the operation of this law is a matter of minor interest to the people of the loyal states, it has not been thought necessary to embody the act itself in this work.

To supply the place of the suspended portion of the Direct Tax Law, the Excise Tax Law of July 1st, 1862, was passed.

According to the provisions of a subsequent act, it was to take effect July 21st, 1862, but in accordance with a notification from the Treasury Department, its practical operation was suspended until September 1st, 1862.

The principal features of the Excise Law, a complete summary of which is given in the following pages, are as follow:—

It imposes a tax upon all spirits, ale, beer, porter, and other malt and fermented liquors, distilled or brewed since September 1st, 1862.

It requires license duties, varying in amount from 5 to 500 dollars, to be paid on certain trades or occupations.

It levies duties either specific or *ad valorem*, on manufactured articles; on carriages, yachts, billiard tables, and gold and silver plate; and on slaughtered cattle, hogs, and sheep.

It exacts a fixed percentage on the gross receipts of all railroads, steamboats, and ferry-boats; on the dividends and interest of railroad bonds, bank stocks, and on passports; on all incomes over $600; on the salaries of all officers and persons in the service of the United States; on the gross receipts of all advertisements, &c.

It requires a stamp duty to be paid upon all papers specified in Schedule "B," and upon all medicines and other proprietary articles mentioned in Schedule "C."

It also levies an *ad valorem* duty upon all legacies and distributive shares of personal property, &c., &c.

All the official decisions made by the late Commissioner of Internal Revenue, will be found under their appropriate head.

The duties imposed upon licenses, spirits and malt liquors, manufactures, legal and other instruments, proprietary articles, &c., are given in tabular form, and will be found easy of reference.

The list of Assessors and Collectors is made up from the latest files, and may be relied on as correct.

The corrections, unavoidable in works of this character, are given in succinct form opposite the title-page.

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EXCISE TAX.

AN ACT

TO PROVIDE INTERNAL REVENUE TO SUPPORT THE GOVERNMENT AND TO PAY INTEREST ON THE PUBLIC DEBT.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the Commissioner of Internal Revenue; and the President of the United States is hereby authorized to nominate, and, with the advice and consent of the Senate, to appoint, a Commissioner of Internal Revenue, with an annual salary of four thousand dollars, who shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this act, and to alter and renew or replace such stamps from

time to time, as occasion shall require; and the Secretary of the Treasury may assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said Commissioner.

I.—LICENSES.

TRADES AND OCCUPATIONS TO BE LICENSED.

SEC. 57. *And be it further enacted*, That from and after the first day of September, eighteen hundred and sixty-two, no person, association of persons, or corporation, shall be engaged in, prosecute, or carry on, either of the trades or occupations mentioned in section sixty-four of this act, until he or they shall have obtained a license therefor in the manner hereinafter provided.

HOW TO OBTAIN LICENSES.

SEC. 58. *And be it further enacted*, That every person, association of persons, partnership or corporation, desiring to obtain a license to engage in any of the trades or occupations named in the sixty-fourth section of this act, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade or occupation—first, his or their name or style; and in case of an association or partnership, the names of the several persons constituting such association or partnership and their places of residence; second, the trade or occupation for which a license is desired; third, the place where such trade or occupation is to be carried on; fourth, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two, or more horses; if an inn-keeper, the yearly rental of the house and property to be occupied for said purpose; or, if not rented, the assistant assessor shall value the same. All of which facts shall be returned duly certified by such assistant assessor, both to the assessor and collector of the district; and thereupon, upon payment to the collector or deputy collector of the district the amount as hereinafter provided, such collector or deputy collector shall make out and deliver a license for

such trade or occupation, which license shall continue in force for one year, at the place or premises described therein. (See Decision No. 4.)

PENALTY FOR NEGLECT TO PROCURE LICENSE.

SEC. 59. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade or business hereinafter mentioned for the exercising or carrying on of which trade or business a license is required by this act, without taking out such license as in that behalf required, he, she, or they shall, for every such offence, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, one moiety thereof to the use of the United States, the other moiety to the use of the person who, if a collector, shall first discover, and if other than a collector, shall first give information of the fact whereby said forfeiture was incurred.

CONDITIONS OF LICENSE.

SEC. 60. *And be it further enacted*, That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, or business for which such license is granted, and the true name and place of abode of the person or persons taking out the same ; if for a rectifier, the quantity of spirits authorized to be rectified ; if by a peddler, whether authorized to travel on foot, or with one, or two, or more horses, the time for which such license is to run, and the true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on : *Provided*, That a license granted under this act shall not authorize the person or persons, association or corporation mentioned therein to exercise or carry on the trade or business specified in such license in any other place than that mentioned therein, but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business.

EACH TRADE ETC. MUST BE LICENSED.

SEC. 61. *And be it further enacted*, That in every case where more than one of the pursuits, employments, or occupa-

tions, hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as therein mentioned, license must be taken out for each according to the rates severally prescribed. (See Decision No. 1.)

CONCERNING AUCTIONEERS—SELLING AT PRIVATE SALE.

SEC. 62. *And be it further enacted*, That no auctioneer shall be authorized by virtue of his license as such auctioneer to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments by auction, anything herein contained to the contrary notwithstanding: *Provided, always*, That where such goods or commodities as aforesaid are the property of any person or persons duly licensed to deal in or retail, or trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her, or their entered house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by executors and administrators. (See Decision No. 27.)

PERPETUATION OF LICENSE TO A SUCCESSOR.

SEC. 63. *And be it further enacted*, That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any such person or persons from the house or premises at which he, she, or they were authorized

by such license to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such license, in or upon the same house or premises at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such license to him, her, or them, in that behalf granted, before exercised or carried on such trade or business for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee thereupon for the residue of such term, and until expiration thereof: *Provided, always*, That a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid shall thereupon be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted.

SEC. 64. *And be it further enacted*, That on and after the first day of Septr., eighteen hundred and sixty-two, for each license granted the sum herewith stated shall be respectively and annually paid. Any number of persons carrying on such business in copartnership may transact such business at such place under such license, and not otherwise.

Licenses, and the rate thereof.

Apothecaries, when the annual gross receipts or sales exceed $1,000, (see Decision No. 18.)	$10 00
Architects,	10 00
Auctioneers, (see Decision No. 27)	20 00
Bankers, (see Decisions Nos. 13–43)	100 00
Billiard rooms, license for each table (see Decision No. 21)	5 00
Bowling alleys, license for each alley	5 00
Brewers,	50 00
when manufacturing less than 500 barrels per year, (see Decision No 57)	25 00
Brokers, (see Decision No. 13)	50 00
commercial, (see Decision No. 59)	50 00
land warrant,	25 00

	$25 00
Builders,	10 00
Butchers, from stall,	5 00
from wagon, etc.	10 00
Cattle brokers, (see Decision No. 47)	10 00
Civil Engineers,	50 00
Circuses,	10 00
Claim agents, (see Decision No. 45)	50 00
Coal oil distillers, (see Decisions No. 16, 19, 20)	10 00
Confectioners, when the annual gross receipts exceed $1,000,	25 00
Contractors,	10 00
Dentists,	50 00
Distillers of spirituous liquor	25 00
making less than 300 barrels per year	
of apples and peaches, making less than 150 barrels per year	12 50
for a greater quantity, same as other distillers, (see Decisions Nos. 16, 17.)	
Eating houses, when the annual gross receipts amount to $1,000	10 00
Exhibitions—The proprietors or agents of all public exhibitions or shows for money, not enumerated in section 64, shall pay for each license	10 00
	10 00
Horse dealers,	200 00
Hotels, first class,	100 00
second class,	75 00
third class,	50 00
fourth class,	25 00
fifth class,	15 00
sixth class,	10 00
seventh class,	5 00
eighth class,	
Steamers and vessels upon waters of the United States, on board of which passengers or travellers are provided with food or lodging, are required to take out a license of the fifth class, viz:	25 00
	10 00
Insurance Agents, whose receipts are over $600.	10 00
Jackass, for hire to Jennies, owners of	20 00
Jugglers,	10 00
Lawyers, (see Decision No. 10)	10 00
Livery stable keepers,	1000 00
Lottery ticket dealers,	
Manufacturers, when the annual gross receipts exceed the sum of $1,000, (see Decisions Nos. 46, 49, 71, 79)	10 00

Any person or persons, firms, companies, or corporations, who shall manufacture by hand or machinery, and offer for sale any goods, wares, or merchandise, exceeding annually the sum of one thousand dollars, shall be regarded a manufacturer under this act.

Nursery men, (see Decision No. 32)

Patent agents,	$10 00
Pawnbrokers,	50 00
Peddlers, when travelling with more than two horses, 1st class,	20 00
when travelling with two horses, 2d class,	15 00
when travelling with one horse, 3d class,	10 00
when travelling on foot, 4th class,	5 00
who sell, or offer to sell, dry goods, foreign and domestic, by one or more original packages or pieces at one time to the same person, (see Decision No. 23)	50 00
who peddle jewelry,	25 00
who peddle books, (see Decision No. 78)	25 00
Photographers, when the receipts do not exceed $500 per annum	10 00
when the receipts are over $500 and under $1,000	15 00
when the receipts are over $1,000 per annum, (see Decision No. 23)	
Physicians,	10 00
Produce dealers, (see Decision No. 33)	
Publishers, (see Decision No. 41)	
Rectifiers, for each license to rectify any quantity of spirituous liquors, not exceeding 500 barrels, of not more than 40 gallons each	25 00
for each additional 500 such barrels, or any fraction thereof, (see Decisions Nos. 15, 16)	25 00
Retail dealers, when the annual gross receipts exceed $1,000, and do not exceed $25,000, (see Decision No. 68)	10 00
Retail dealers in liquor	20 00
Soap makers	10 00
Surgeons	10 00
Stallions, for hire to mares, owners of	10 00
Steam and other passenger packets, (see Decisions No. 24, 73)	25 00
Tallow chandlers	10 00
Theatres, (see Decision No. 52)	100 00
Tobacconists, when the annual gross receipts exceed $1,000	10 00
Wholesale dealers, whose annual sales do not exceed $50,000	25 00
Exceeding $50,000 and not 100,000	50 00
" 100,000 " 250,000	100 00
" 250,000 " 500,000	200 00
" 500,000 " 1,000,000	300 00
" 1,000,000 " 2,000,000	500 00
" 2,000,000, for each million dollars in excess of two millions	250 00
Wholesale dealers in liquor, pay same license as wholesale dealers.	

EXEMPTIONS FROM LICENSE.

SEC. 65. *And be it further enacted*, That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacconists, or retail dealers, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, and retail dealers shall not be required to take out or pay for license, anything in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts, where the rate of the license is graduated by the amount of sales or receipts.

SEC. 66. *And be it further enacted*, That nothing contained in the preceding sections of this act, laying duties on licenses, shall be construed to require a license for the sale of goods, wares, and merchandise made or produced and sold by the manufacturer or producer at the manufactory or place where the same is made or produced; to vintners who sell, at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines for sick, lame, or diseased persons; nor shall the provisions of paragraph number twenty-seven extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

NO LICENSE AGAINST STATE PROHIBITION, ETC.

SEC. 67. *And be it further enacted*, That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement or continuation of any trade, business, occupation, or employment therein mentioned, within any State or Territory of the United States in which it is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory; *Provided*, Nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any business matter or thing on which a duty, tax, or license is required to be paid by this act.

II.—MANUFACTURES, ARTICLES, AND PRODUCTS.

SPECIFIC AND AD VALOREM DUTY.

SEC. 68. *And be it further enacted*, That on and after the first day of September, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof), shall comply with the following requirements, that is to say:

1. Shall furnish statement within thirty days, to assistant assessor.
2. Shall make monthly return to the Commissioner of Internal Revenue.
3. Shall pay duties monthly to the Collector of the District.
4. Under a penalty, for violating these provisions, of seizure and forfeiture of the goods and a fine of five hundred dollars.
5. Proceedings, for neglect or refusal to pay duties, to be taken by the collector.

Manufactures for consumption not exceeding six hundred dollars are exempt.

SEC. 75. *And be it further enacted*, That from and after the said first day of September, eighteen hundred and sixty-two, upon the articles, goods, wares, and merchandise, hereinafter mentioned, which shall thereafter be produced and sold, or be manufactured or made and sold, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

Articles upon which an ad-valorem duty is levied, and the rate thereof.

[The value and quantity of the goods, etc., required to be stated, shall in all cases be estimated by the amount of actual sales.]

Auction sales, on gross amount of sales, $\frac{1}{10}$ per cent. (see Decision No. 27)

sales by judicial or executive officer, by virtue of a judgment or decree of any court, and public sales by executors or administrators . . . . . Exempt.

Advertisements, on gross receipts for	3 per cent.
all receipts for, to the amount of $1,000	Exempt.
in all newspapers whose circulation does not exceed 2,000 copies . .	Exempt.
Banks, on dividends and sums added to surplus or contingent funds, (see Decisions Nos. 13. 14.) .	3 per cent.
Binder's board	3 per cent.
Bone, manufactures of, not otherwise provided for .	3 per cent.
Brass, manufactures of, not otherwise provided for .	3 per cent.
" rolled in rods or sheets	1 per cent.
Bristles, manufactures of, not otherwise provided for .	3 per cent.
Bridges, on gross receipts for tolls	3 per cent.
Calfskins, American patent	5 per cent.
Candles, of whatever material made	3 per cent.
Canal and Turnpike Companies, on interest and dividends	3 per cent.
Carpets made to order, (see Decision No. 37) . .	Exempt.
Cloth, of materials other than cotton or wool, before it has been dyed, printed, bleached, or prepared in any other manner, (see Sec. 30 New Law) .	3 per cent.
Cotton, manufactures of, not otherwise provided for .	3 per cent.
Copper, manufactures of, not otherwise provided for .	3 per cent.
" in rods or sheets	1 per cent.
Cotton cloth, and all textile or knitted or felted fabrics of, before the same has been dyed, printed, bleached, or prepared in any other manner .	3 per cent.
Diamonds, (see Decision No. 39)	3 per cent.
Emeralds, (see Decision No. 39)	3 per cent.
Express Companies, on gross receipts	2 per cent.
Ferry boats, on gross receipts	1½ per cent.
Flax, manufactures of, not otherwise provided for .	3 per cent.
Furniture, (see Decision No. 55)	
Furs of all description, when made up or manufactured	3 per cent.
Glass, manufactures of, not otherwise provided for .	3 per cent.
Goat skins, curried, manufactured, or finished . .	4 per cent.
Gold, manufactures of, not otherwise provided for .	3 per cent.
Gold leaf, per pack	15 per cent.
Gutta percha, manufactures of, not otherwise provided for	3 per cent.
Hemp, manufactures of, not otherwise provided for .	3 per cent.
Hog skins tanned and dressed	4 per cent.
Horse skins tanned and dressed	4 per cent.
Hose, conducting, of all kinds	3 per cent.
Horn, manufactures of, not otherwise provided for .	3 per cent.
Income, annual, of every person exceeding $600 and not exceeding $10,000, on the excess over $600	3 per cent.
exceeding $10,000, on the excess over $600 .	5 per cent.
from property of any kind in the United	

States, owned by any citizen of the same residing abroad and not in the employment of the government of the United States . 5 per cent.
derived from interest upon notes, bonds, or other securities of the United States . . 1½ per cent.
India rubber, manufactures of, not otherwise provided for . . . . . 3 per cent.
Insurance companies, on all dividends and sums added to surplus or contingent funds 3 per cent.
inland or marine, upon gross receipts for premiums and assessments . . . . . 1 per cent.
foreign, doing business in the United States, upon gross receipts for premiums and assessments (see Decisions Nos. 29, 33, 65) . . . . . 1 per cent.
Iron, manufactures of, not otherwise provided for . 3 per cent.
in pigs and bars, and iron not advanced beyond slabs, blooms, or loops . . . . . Exempt.
Ivory, manufactures of, not otherwise provided for . 3 per cent.
Jewelry . . . . . 3 per cent.
Jute, manufactures of, not otherwise provided for . 3 per cent.
Kid skins . . . . . 4 per cent.
Lead, manufactures of, not otherwise provided for . 3 per cent.
Leather, manufactures of, not otherwise provided for, (See Decisions, Nos. 2 & 3) . . . . . 3 per cent.
Legacies (See section 111)
Morocco skins . . . . . 4 per cent.
Manufacturers of materials not otherwise provided for, (see Decision No. 71) . . . . . 3 per cent.
Marine engines, (see Decision No. 72) . . . . . 3 per cent.
Paints . . . . . 5 per cent.
Painter's colors . . . . . 5 per cent.
Paper of all descriptions . . . . . 3 per cent.
Parasols of all kinds . . . . . 3 per cent.
Pasteboard . . . . . 3 per cent.
Paper, manufactures of, not otherwise provided for . 3 per cent.
Patented articles, (see Decision No. 77.)
Pickles . . . . . 5 per cent.
Pins, solid head or other . . . . . 5 per cent.
Pottery ware, manufactures of, not otherwise provided for . . . . . 3 per cent.
Preserved fruits, meats, fish and shell fish, in cans or air-tight packages . . . . . 5 per cent.
Railroads, on gross receipts for carrying passengers . 3 per cent.
Do. motive power of which is not steam, on gross receipts for carrying passengers, (see Decisions Nos. 26, 66) . . . 1½ per cent.

Do. *on bonds*, on the amount of interest on same	3 per cent.
on the amount of dividends to stockholders	3 per cent.
Sails, tents, shades, awnings, and bags	3 per cent.
Savings institutions, on all dividends and sums added to surplus or contingent funds, (see Decision No. 14)	3 per cent.
Sheepskins	4 per cent.
Ships and other vessels	2 per cent.
Shooks, (see Decision No. 60.)	3 per cent.
Silk, manufactures of, not otherwise provided for	3 per cent.
Silver, manufactures of, not otherwise provided for	3 per cent.
Steamboats, except ferry boats, on gross receipts, (see Decision No. 73.)	3 per cent.
Steel, manufactures of, not otherwise provided for	3 per cent.
Tin, manufactures of, not otherwise provided for	3 per cent.
Trust companies, on all dividends and sums added to surplus or contingent funds, (see Decision No. 14)	3 per cent.
Umbrellas of every material	3 per cent.
Varnish	5 per cent.
Willow, manufactures of, not otherwise provided for	3 per cent.
Wood, manufactures of, not otherwise provided for	3 per cent.
Wool, manufactures of, not otherwise provided for	3 per cent.
Worsted, manufactures of, not otherwise provided for	3 per cent.
Wool, cloths, and all textile or knitted or felted fabrics of, before the same have been dyed, printed, or prepared in any other manner	3 per cent.
Yarns, etc., (see Decision No. 53)	exempt.
Zinc, manufactures of, not otherwise provided for	3 per cent.

Enumerated articles and the tax levied thereon.

Ale, per barrel of 31 gallons, (fractional parts of a barrel to pay proportionately)	60 cents.
Beer, per barrel of 31 gallons, (fractional parts of a barrel to pay proportionately)—see Sec. 12 new law	60 cents.
Billiard tables kept for use, each (see Decision No. 21)	$10 00
Barytes, sulphate of, per 100 pounds	10 cents.
Carriages, including harness used therewith, valued at $75 or over, when drawn by one horse	$1 00
drawn by two horses or more, and valued at $75 and not above $200, including harness	2 00
valued above $200 and not exceeding $600	5 00
valued above $600, (see Decision No. 21)	10 00
Cassia, ground, and all imitations of same, per pound	1 cent.
Cattle, horned, exceeding 18 months old, slaughtered for sale, per head	20 cents.
under 18 months old, slaughtered for sale, per head, (see Decision No. 74)	5 cents.
Cement, made wholly or in part of glue, to be sold in a liquid state, per gallon	25 cents.

Chocolate, prepared per pound	1 cent.
Cigars, valued at not over $5 per M., (see Decisions Nos. 48, 76)	$1 50
valued over $5 and not over $10 per M., (see Decisions Nos. 48, 76)	$2 00
valued over $10 and not over $20 per M., (see Decisions Nos. 48, 76).	2 50
valued at over $20 per M., (see Decisions Nos. 48, 76)	3 50
Clocks and time pieces, and clock movements uncased	3 per cent.
Coal, on all mineral coals (except such as are known in the trade as pea coal and dust coal) per ton	3½ cents.
N.B. On all contracts of lease of coal lands made before the first day of July, eighteen hundred and sixty-two, the lessee shall pay the tax.	
Cocoa, prepared, per pound	1 cent.
Coffee, ground, and all substitutes, per pound	3 mills.
Cotton, raw, per pound	½ cent.
Confectionery, made wholly or in part of sugar, valued at 14 cents per pound	2 cents.
" exceeding 14 cents, and not exceeding 40 cents, per pound	3 cents.
" exceeding 40 cents, or when sold otherwise than by the pound	5 cents.
Coal, all mineral, except pea coal and dust coal, per ton	3½ cents.
Cloves, ground, and all imitations of the same, per pound	1 cent.
Deep skins, dressed or smoked, per pound	2 cents.
Distilled spirits, first proof, per gallon	20 cents.
Gas, when the product shall be not above 500,000 cubic feet per month, per 1,000 cubic feet	5 cents.
above 500,000 and not exceeding 5,000,000 cubic feet per month	10 cents.
above 5,000,000 cubic feet per month	15 cents.
Gelatine, in solid state, per pound	5 mills.
Ginger, ground, and all imitations of the same, per pound	1 cent.
Glue, in liquid form, per gallon	25 cents.
in solid state, per pound	5 mills.
Gunpowder, valued at 18 cents per pound, or less	5 mills.
valued above 18 cents, not exceeding 30 cents	1 cent.
valued above 30 cents per pound	6 cents.
Hogs, exceeding 100 pounds, slaughtered for sale	6 cents.
Iron, railroad, per ton	$1 50
railroad, re-rolled, per ton	75 cents.
band, hoop and sheet, not thinner than No. 18, wire gauge, per ton	$1 50
all kinds advanced beyond slabs, blooms, or loops, and not advanced beyond bars or rods, per ton	1 50
plate, less than ¼ inch in thickness, per ton	2 00
band, hoop, and sheet, thinner than No. 18, wire gauge, per ton	2 00

cut nails and spikes, per ton	2 00
plate, not less than ⅛ inch in thickness, per ton	1 50
cast, used for bridges, buildings, or other permanent structures, per ton, (see Decision No. 8)	1 00
bars, rods, bands, hoops, sheets, plates, nails, and spikes; manufactured from iron, upon which the duty of $1 50 has been paid, are only subject to an additional duty of, per ton	50 cents.
hollow ware, per ton of 2,000 pounds	$1 50
in pigs or bars, and not advanced beyond slabs, blooms, or loops, (see sec. 1 new law)	Exempt.
castings, exceeding 10 pounds in weight, per ton	$1 50
Lager Beer, per barrel of 31 gallons, (fractional parts of a barrel to pay proportionably,) per barrel	$1 00
Lead, white, per hundred pounds	25 cents.
Leather, bend, per pound	1 cent.
butt, per pound	1 cent.
harness, per pound	7 mills.
harness, made from hides imported east of Cape of Good Hope, per pound	5 mills.
offal, and damaged, per pound	5 mills.
oil dressed, per pound	2 cents.
patent or enamelled, per square foot	5 mills.
patent, japanned splits, used for dasher leather, per square foot	4 mills.
patent or enamelled skirting, per square foot	1½ cents.
rough and sole, made from hides imported east of the Cape of Good Hope, per pound	5 mills.
rough, tanned in whole or in part with oak, per pound	1 cent.
sole, tanned in whole or in part with oak, per pound	1 cent.
rough and sole, all other, hemlock tanned, per pound	7 mills.
calf skins, tanned, each	6 cents.
upper, finished or curried, made from leather tanned in the interest of the parties currying such leather, not previously taxed in the rough, (except calf skins,) per pound, (see Decisions Nos. 2, 3)	1 cent.
Mineral or Medicinal Waters, per quart or less	1 cent.
more than quart	2 cents.
Mustard, ground, and all imitations of, per pound	1 cent.
Nails and spikes, cut, per ton	2 cents.
Newspapers, (see Decision No. 25.)	
Oil, animal and vegetable, pure or adulterated, per gallon	2 cents.
lard, pure or adulterated, per gallon	2 cents.
mustard seed, per gallon	2 cents.
linseed, per gallon	2 cents.
coal, per gallon	10 cents.

refined, and produced by the distillation of coal exclusively, per gallon	8 cents.
red, (see sec. 75)	Exempt.
Passports, U. S., each	$3 00
Pepper, ground, and all imitations of, per pound	1 cent.
Pimento, ground, and all imitations of same, per pound	1 cent.
Plate, gold, kept for use, per oz. troy, (see Decision No. 21)	50 cents.
silver, kept for use, per oz. troy, (see Decision No. 21)	3 cents.
silver, to the extent of 40 oz., (see Decision No. 21)	Exempt.
Porter, per barrel of 31 gallons, (fractional parts of a barrel to pay proportionately)	$1 00
Saleratus and bicarbonate of soda, per pound	5 mills.
Salt, per hundred pounds	4 cents.
Screws, commonly called wood-screws, per pound	1½ cents.
Sheep and lambs, slaughtered for sale, each	3 cents
Snuff, manufactured of tobacco, or any substitute, per pound (see Decision No. 76)	20 cents.
Soap, castile, valued not above 3½ cents, per pound	1 mill.
ditto, above 3½ cents, per pound	5 mills.
cream, per pound	2 cents.
erasive, valued not above 3½ cents, per pound	1 mill.
ditto, above 3½ cents	5 mills.
fancy, per pound	2 cents.
honey, per pound	2 cents
palm oil, valued not above 3½ cents, per pound	1 mill.
ditto, above 3½ cents	5 mills.
scented, per pound	2 cents.
shaving, per pound.	2 cents.
toilet, all kinds, per pound	2 cents.
transparent, per pound	2 cents
all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued not above 3½ cents, per pound	1 mill.
ditto, valued above 3½ cents, per pound	5 mills.
Starch, made of potatoes, per pound	1 mill.
made of corn and wheat, per pound	1½ mills.
made of rice or other material, per pound	4 mills.
Steel, in ingots, bars, sheets, or wire, not less, than ¼ inch in thickness, valued at 7 cents per pound or less, per ton	$4 00
ditto, valued at 7 cts. and not above 11 cts., per ton	8 00
ditto, valued above 11 cts., per ton	10 00
Stoves, per ton of 2,000 pounds	1 50
Sugar, brown, Muscovado, or clarified, produced directly from the sugar cane, other than that produced by the refiner, (see Decision No. 61)	1 cent.
Sugar refiners shall pay 1½ per cent on the gross amount of the sales of all the products of their manufactories, (see Amendment to section 75, new law.)	

Tobacco, cavendish, plug, twist, fine-cut, and manufactured of all descriptions, (not including snuff, cigars, and smoking tobacco, prepared with all the stems in, or made exclusively of stems,) (see Decisions Nos. 62,76	15 cents.
smoking, prepared with all the stems in, per pound (see Decisions Nos. 62,76) . .	5 cents.
ditto, made exclusively of stems, per pound (see Decisions Nos. 62,76)	5 cents.
Wine, made of grapes, per gallon	5 cents.
Yachts, all pleasure or racing vessels, whether by sail or steam, under the value of $600 . . .	$5 00
ditto, valued above $600, and not exceeding $1,000	10 00.
ditto, each additional $1,000 in value (see Decision No. 21)	10 00
Zinc, oxide of, per 100 pounds	25 cents.

ARTICLES EXEMPT FROM TAX.

Printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications; boards, shingles, and all other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished for chairs, tubs, pails, snathes, lasts, shovel and fork handles; umbrella stretchers; pig iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour and meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silverware; brick; lime; Roman cement; draining tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, are not regarded as manufactures within the meaning of this act. (See Sec. 29, New Law.)

MANUFACTURES NOT EXCEEDING $600 EXEMPT.

All goods, wares, and merchandise, or articles manufactured or made by any person or persons not for sale, but for his, her, or their own use or consumption, and all goods, wares, and merchandise, or articles manufactured or made and sold, except spirituous and malt liquors, and manufactured tobacco,

where the annual product shall not exceed the sum of six hundred dollars, shall be and are exempt from duty; *Provided*, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles.

III.—TAX ON SALARIES.

SEC. 86. *And be it further enacted*, That on and after the first day of September, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of three per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters, and all disbursing officers under the government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or account of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment.

IV.—STAMPS AND STAMP DUTIES.

(SEE GENERAL REGULATIONS BACK COVER.)

SEC. 94. *And be it further enacted*, That on and after the first day of October, eighteen hundred and sixty-two,* there

* As a means of relief to those unable to procure stamps during 1862, the penalty for their non-use upon instruments liable to duties was suspended by

shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned, and described in the schedule hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

HOW TO OBTAIN STAMPS.

Stamps may be ordered from the office of Internal Revenue, in quantities to suit purchasers. Orders should be accompanied by remittances of Treasury notes, or an original certificate of a U. S. Assistant Treasurer, or designated depository of a deposit made for the purchase of stamps.

The following commission will be allowed on all purchases of—

$ 50	or more,	2	per cent.	payable in stamps.
100	"	3	"	
500	"	4	"	
1000	"	5	"	

N.B. The name of the state as well as town and county should be given. If not otherwise ordered, stamps will be sent by mail.

PENALTY FOR NON-USE.

The execution or issue of an unstamped paper will render the party executing or issuing it liable to a penalty of fifty dollars. The validity of the paper or instrument itself is also destroyed.

PROSECUTION.

Collectors are directed to commence proceedings under the Law, against all persons east of the Rocky mountains, who shall wilfully neglect to use stamps.

Act of Congress (July 14th), to the 1st January 1863. It has been further suspended by act of Dec. 25th, 1862, to 1st March, 1863, since which time all instruments subject to duty are required to be stamped.

THE DENOMINATION OF STAMPS—THE RULE.

The use of the several *kinds* of stamps is no longer required —a five cent revenue stamp is good for any instrument subject to a duty of five cents.

When stamps of a large denomination are required, those of a smaller value may be used in numbers sufficient to amount to the sum of the stamp required.

AFFIXING AND CANCELLING STAMPS.*

All papers subject to stamp duty (excepting Bills of Exchange, Powers of Attorney and other instruments executed abroad), must be stamped and the stamp cancelled by the party signing or issuing the paper.

The cancellation may be effected by *printing* as well as by writing the initials, date, etc., across the face of the stamp.

When two or more persons join in the execution of an instrument, the stamp to which the instrument is liable under the law may be affixed and cancelled by any one of the parties.

BILLS OF EXCHANGE.

To sign or issue, accept or pay any bill, draft or order, or promissory note without proper stamp, subjects the party to two hundred dollars penalty. Foreign Bills of Exchange must be stamped before acceptance or payment by the drawee. Penalty for payment or negotiation without stamp, one hundred dollars.

SPECIAL EXEMPTIONS.

Express receipts and applications for pension, bounty, or back-pay, are exempt under the last act of Congress. It is the duty of the Commissioner to examine all papers submitted for his decision in regard to their liability to stamp duty, and to report thereon. See Section 103.

FORGING AND COUNTERFEITING STAMPS.

Any person or persons who shall forge or counterfeit stamps, or make fraudulent use of stamps, dies, etc., is guilty of felony, and on conviction therefor shall forfeit the dies, stamp and articles on which they are placed, pay a fine of $1,000, and be liable to imprisonment at hard labor for five years.

* See Section 7. of the Act of March 3d, 1863.

Schedule (B) of Stamp Duties on Documents.

	Duty. Dolls. cts.
ACKNOWLEDGMENT—(vide Conveyance).	Exempt.
ADMINISTRATION—(vide Probate of Will).	
ADOPTION OF CHILDREN, certificate of	5
AGREEMENT OR CONTRACT (other than those hereinafter specified) for each sheet or piece thereof	5
AMICABLE ACTION, (Am. Sci. fa.) with Confession of Judgment	50
" " without " " " .	50
APPRAISEMENT, general; each sheet	5
APPROBATION OF OVERSEERS in insane and spendthrift cases	5
ARTICLES OF COPARTNERSHIP, each sheet	5
" " SHIPPING, " "	5
ASSIGNMENT of Mortgage, Lease, or Policy of Insurance is subject to the same stamp duty as that imposed on the original instrument.	
" Bond with covenant or guarantee of the amount due thereon, or of collection thereof	5
" Letters Patent	5
" Judgment	5
" Bill of Lading	5
ATTESTATION—(vide General Certificate).	
BANK CHECKS. (See Checks.)	
BILLS OF EXCHANGE (inland), Drafts, Checks or orders drawn upon places other than the place of issue, at sight or on demand, pay the same rates of duty as Bank Checks	2
Bills of Exchange (inland), Drafts, etc., exceeding $20,00, otherwise than at sight or on demand; and all promissory notes (except circulating Bank notes), for every sum of $200, or fractional part thereof, if payable on demand, or not exceeding thirty-three days including the grace from the date or sight	1
Exceeding 33, and not exceeding 63 . . .	2
" 63, " " " 93 . . .	3
" 93, " " " 4 months . .	4
" 4 months " " 6 " . .	6
" 6 "	10
[N. B.—Premium, Deposit and Stock Notes issued and used by Mutual Insurance Companies which have been held to be within the meaning of this clause, are exempt from stamp duty under the Act of March 3rd.]	
BILLS OF EXCHANGE (foreign) or letters of credit, drawn *out of* but payable *in* the U. S.; and all such bills drawn *in* but payable out of the U. S. drawn singly or in duplicate, pay the same rates of duty as Inland Bills.	
[N. B.—The acceptor is required to affix and cancel the stamp on Bills drawn out of the U. S. before the bill can be discounted, negotiated, or paid.]	

	Duty. Dolls. cts.
Bills of Exchange when drawn *in* but payable *out of* the U. S., if drawn in a set of three or more, for every bill of each set not exceeding $150 or its equivalent . .	3
Exceeding $150 and not exceeding $250 . .	5
" 250 " " " 500 . .	10
" 500 " " " 1,000 . .	15
" 1,000 " " " 1,500 . .	20
" 1,500 " " " 2,250 . .	30
" 2,250 " " " 3,500 . .	50
" 3,500 " " " 5,000 . .	70
" 5,000 " " " 7,500 . .	1 00
and for every additional $2,500, or part thereof . .	30
Bill of Lading or receipt, (other than Charter Party,) for foreign ports, except ports in Br. No. America . .	10
" for U. S. ports	Exempt
Bill of Sale of vessels where the consideration shall not exceed $500	25
Exceeding $500 and not exceeding $1000 . . .	50
For every $1000 or fractional part of $1000, in excess of $1000	50
" " Given as security for the payment of money. (See Mortgage.)	
Bond given as security for the payment of money. (See Mortgage.)	
" Indemnity	50
" Official, "for the due execution or performance of the duties of any office, etc.," such as Trustee's, Executor's, Administrators', and Guardians' Bonds . . .	50
" County, City and Town Bonds; Railroad and other Corporation Bonds and Scrip require to be stamped as Promissory Notes under head "Inland Bills Exchange;" (See Decision No. 80.)	
" Custom House, such as Warehouse, Enrolment and License Bonds, and such other penal Bonds of a similar character as are used in the business of the Custom House	25
" required in legal proceedings, such as Replevin, Injunction, and to dissolve attachment . . .	Exempt
Certificate of Stock in any incorporated Co. (See Decision No. 70.)	25
The power to transfer or sell the Stock usually given at the foot or on the back of the Certificate, requires 25c. stamp.	
Where the transfer is made directly by the holder of the Stock without any order being given, no Stamp is required.	
Certificate of Profits, or any Certificate or memorandum showing an interest in the property, or accumulations	

	Duty. Dolls. cts.
of any Incorporated Company for a sum not less than $10 and not exceeding $50	10
Exceeding $50	25
CERTIFICATE of damage or otherwise, and all Certificates or documents issued by any Port Warden, Marine Surveyor, or other person acting as such	25
[N. B.—When the Collector or Inspector of the Port signs and issues Certificates or papers in the capacity of Port Warden or Surveyor, they must attach this Stamp.]	
" Of deposit in any bank, or Trust Company, or with any banker or person acting as such, not exceeding $100 .	2
Exceeding $100	5
" Of any other description than those specified. (See Decision No. 75.)	5
[N. B.—This clause covers the official certificates of Judges and Clerks of Courts, Justices of Peace and other Magistrates, in fact all certificates which *have or may have* any value, either at Law or in Equity, including Certificates of Record* and of Search; Certificates of Marriage; Certified copies of Records, etc., etc.]	
CHATTEL MORTGAGE. (See Mortgage.)	
CHARTER PARTY.—The registered tonnage of the vessel, not exceeding 150 tons	$1 00
Exceeding 150 tons and not exceeding 300 tons .	3 00
Exceeding 300 tons and not exceeding 600 tons .	5 00
Exceeding 600 tons	10 00
CHECK, draft, or order for the payment of money, at sight or on demand, exceeding $20	2
Any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, (other than as above,) shall be considered a promissory note within the meaning of the law, and shall be stamped accordingly.	
CLEARANCE. (See Manifest.)	
CONTRACT.—Broker's note or memorandum of sale, of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description, issued by brokers or persons acting as such .	10
[N.B.—The copy which is issued to the party for whom the sale is made requires a stamp as well as that given to the purchaser. No stamp required on the Broker's sales book, or on his final account sales.]	

* The stamp duty on Certificates of Record has been abolished by Act of Congress, March 3rd, 1863.

	Duty. Dolls. cts.
CONTRACT for purchase or sale, or loan of money on security, (see Sec. 4 of Amended Law,) for every $100 . .	50
CONVEYANCE, deed, instrument, or writing, whereby any lands, tenements, or other realty sold, shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration *or value* exceeds $100 and does not exceed $500, .	50
Exceeding $500 and not exceeding $1,000 . .	1 00
" 1,000 " " 2,500 . .	2 00
" 2,500 " " 5,000 . .	5 00
" 5,000 " " 10,000 . .	10 00
" 10,000 " " 20,000 . .	20 00
Every additional $10,000, or part thereof over $20,000	20 00*
[N.B.—Conveyance of lands *in trust*, which shall be intended only as security, and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, requires to be stamped as mortgage.]	
When property is sold subject to a mortgage the stamp upon the deed must be proportioned to the *value of the equity* conveyed.	
DEED.—(See Conveyance).	
" of Assignment. (See Assignment.)	
" Partition. (See Conveyance.)	
" Quit Claim, releasing a mortgage, . . .	Exempt.
" " conveying title to property. (See Conveyance.)	
" Ground Rent. (See Conveyance.)	
A decision in regard to this particular form of conveyance, which is much used in Philadelphia and other eastern cities, will be found on p. 74.	
[N.B.—The acknowledgment of a deed or other instrument before a Justice of the Peace or other qualified officer, forms part of the deed, and does not require separate stamp. The certificate of record is also exempt from stamp.]	
DESPATCH, TELEGRAPHIC.—Any despatch or message, the charge for which for the first ten words does not exceed twenty cents	1
When the charge for the first ten words exceeds twenty cents (see Decision No. 44)	3

* The stamp duty in no case to exceed $1,000.

In all cases of conveyance of real estate by deed, the stamps used must answer to the *value* of the estate conveyed. When the consideration is nominal, the *value* of the property conveyed is the measure of the stamp duty.

	Duty. Dolls. cts.
ENTRY of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value . . .	25
This is construed to refer to the owner's entry.	
The entry by the captain, as in the case of goods landed from Canada under the Reciprocity Treaty, is the manifest of the cargo, and is therefore exempt under the last clause of the schedule.	
Exceeding one hundred dollars and not exceeding five hundred dollars in value	50
Exceeding five hundred dollars in value . . .	1 00
ENTRY for the withdrawal of any goods or merchandise from bonded warehouse	50
GUARANTY, covenant of,	
When given with assignment of mortgage, as of amount due thereon, or of payment thereof, subjects the assignment to stamp duty as "agreement." Guaranty by a third party for the payment of money, etc., on a lease, etc., requires separate agreement stamp.	
GUARDIAN OF MINOR. Bond	50
Appraisement	5
INSURANCE (LIFE).—Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made, or renewed, upon any life or lives—	
When the amount insured shall not exceed one thousand dollars	25
Exceeding one thousand and not exceeding five thousand dollars	50
Exceeding five thousand dollars	1 00
Receipts for payments of premium on life policies are not subject to tax. (See Regulation in regard to Insurance Companies, No. 33.)	
INSURANCE (MARINE, INLAND, AND FIRE).—Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or *renewed** upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, on which the premium or assessment shall not exceed $10 (see Decision No. 29)	10
N.B.—If the payment of the annual interest due, or to accrue upon deposit and premium notes used by many companies, forms the basis of a contract	

* Renewal receipts and certificates, or indorsements of renewal, require the same stamp as the original policy.

	Duty. Dolls. cts.
or agreement between the company and the policy holder, to continue or "renew" the policy, then the receipt therefor becomes an actual renewal of such policy, and is liable to stamp duty as such.	
Deposit notes are exempt from stamp duty.	
LIVE STOCK, INSURANCE ON (vide Marine, Inland, etc.).	
JUDGMENT NOTES (vide Promissory Notes).	
" Bond (vide Bond).	
" Transcript of (certified) vide "Certificate."	
LEASE, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof.—	
If for a period of time not exceeding three years .	50
If for a period exceeding three years	1 00
Both landlord's and tenant's lease must be stamped.	
The surety to pay rent in case of default requires stamp	5
LICENSE, ordinary forms of, such as billiard, dog, show, street, and other licenses issued by state, county, and city officers, ...	Exempt.
" To manufacture under patent right (vide Agreement)	5
LETTERS of Administration (vide Probate of Will).	
" Testamentary, ...	Exempt.
LOTTERY TICKETS, not exceeding one dollar	50
Exceeding one dollar for every dollar or fractional part thereof (see Sec. 2 New Law)	50
MANIFEST for custom-house entry, or clearance of the cargo of any ship, vessel, or steamer, from or for a foreign port—except ports in British North America—	
If the registered tonnage of such ship, vessel, or steamer does not exceed three hundred tons, . .	1 00
Exceeding three hundred tons, and not exceeding six hundred tons, ...	3 00
Exceeding six hundred tons, ...	5 00
N.B.—The *Master's* inward manifest for entry, and outward manifest for clearance, are alone subject to stamp.	
MORTGAGE of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money, lent at the time or previously due and owing, or forborne to be paid, being payable, for every $200 or part thereof . . .	10
TRUST DEED—also any conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended *only as security*, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, for every $200 or part thereof . . .	10
PERSONAL BOND.—Any *personal bond* given as security for the	

	Duty. Dolls. cts.
payment of money or of any definite or certain sum of money, for every $200 or fractional part thereof .	10
The stamp duty in no case to exceed $1,000.	
When an estate that is encumbered by mortgage or deed of trust is conveyed, subject to the encumbrance, the stamp must answer to the *value* of the equity, unless the payment of the mortgage debt is assumed by the grantor.	
PASSAGE TICKET, by any vessel from a port in the United States to a foreign port, except ports in British North America, thirty dollars or less, ...	50
Exceeding thirty dollars, ...	1 00
PATENT Letters, assignment of, ...	5
" License, ...	5
PENSION PAPERS,	Exempt.
PETITION, for judgment on promissory note, or account; (vide Writ.)	
Suits are commenced in many States in this way, also by warrant; in such case these documents, as the original process, require stamp.	
POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, (see Decision No. 63) . . .	25
POWER OF ATTORNEY for the sale or transfer of any scrip or certificate of profits or memorandum, showing an interest in the profits or accumulations of any corporation or association, not exceeding $50 . .	10
POWER OF ATTORNEY OR PROXY for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries,*	10
POWER OF ATTORNEY to receive or collect rent, . . .	25
POWER OF ATTORNEY to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not hereinbefore specified, ...	1 00
Insurance Agents' Commissions to take surveys, accept service, etc., require $1 stamp.	
PROBATE OF WILL, or letters of administration: Where the estate and effects† for or in respect of which such probate or letters of administration applied for shall	

* Power of attorney to sell, or transfer, stock, etc., and to vote at elections executed in foreign countries, must be stamped, and the stamps cancelled by the party using them in the U. S.

† This is construed to cover the whole estate and effects, both real and personal, of which the testator dies possessed.

The stamp must be affixed to the probate which covers the original letters, whether testamentary or of administration with will annexed.

Letters *de bonis non*, whether with or without will annexed, require the stamp.

	Duty. Dolls. cts.
be sworn or declared not to exceed the value of two thousand five hundred dollars	50
Exceeding two thousand five hundred dollars, and not exceeding five thousand dollars	1 00
Exceeding five thousand dollars, and not exceeding twenty thousand dollars	2 00
Exceeding twenty thousand dollars, and not exceeding fifty thousand dollars	5 00
Exceeding fifty thousand dollars, and not exceeding one hundred thousand dollars	10 00
Exceeding one hundred thousand dollars, and not exceeding one hundred and fifty thousand dollars .	20 00
And for every additional fifty thousand dollars, or fractional part thereof	10 00
Bonds of executor, administrator, trustee, or guardian	50
Administrator's inventory, with appraisement . .	5
Guardian of minor—certificate of choice by Justice Peace	5
Guardian's inventory, with appraisement . . .	5
PROMISSORY NOTES (vide Inland Bills Exchange),	
Promissory notes payable in bank are not subject to stamp duty as bank checks.	
PROTEST.—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest . .	25
N. B.—The cost of stamp may be added to the note, etc.	
QUIT CLAIM (vide Deed).	
RECEIPTS.—Ordinary receipts for money, and all receipts except warehouse receipts, and such as are not otherwise charged in this schedule, ...	Exempt.
SUMMONS (vide Writ).	
TELEGRAPH (vide Despatch).	
TRUST DEED (vide Mortgage).	
WAREHOUSE RECEIPT for any goods, merchandise, or property of any kind held on storage in any public or private warehouse or yard	25
WEIGH TICKETS	Exempt.
WRIT or other original process by which any suit is commenced in any court of record, either law or equity .	50*

* Amicable actions for the institution of suit are liable to stamp as original process.

When a stamped writ is returned without "service" being had on it no stamp is required on the *alias* writ which issues.

When defendants in a suit reside in different counties, and a writ is required to be served on each defendant, each writ must have its appropriate stamp.

If certified copies of the original writ are used, each copy is liable to stamp duty of five cents, as certificate.

Duty.
Dolls. cts.

N.B.—Writ, summons, or other process issued by a justice of the peace, or issued in any criminal or other suits commenced by the United States or any State, ... Exempt.

As a general rule each copy or part of an Agreement, Bill of Lading, Charter Party, Contract, or Lease, relied on as evidence either at law or in equity, must be stamped in order to render it valid.

V.—STAMP DUTIES

ON PROPRIETARY ARTICLES, MEDICINES, ETC.—(SEE GENERAL REGULATION INSIDE COVER.)

SEC. 100. *And be it further enacted*, That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in the following schedule (C) subject to stamp duties, and apply to the provisions in relation thereto.

NO SALE OR REMOVAL TO BE MADE WITHOUT STAMP.

On and after the first day of September, eighteen hundred and sixty-two, no person or persons, firms, companies, or corporations, shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, and playing cards, upon which a duty is imposed by this act as enumerated and mentioned in the following schedule, without affixing thereto an adhesive stamp or label denoting the duty hereinafter mentioned, and in default thereof shall incur a penalty of ten dollars.

MAY BE EXPORTED WITHOUT STAMP.

Medicines, preparations, compositions, perfumery, and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed without having stamps affixed thereto, and without being charged with duty, as aforesaid; and every manufacturer or maker of any article intended for exportation, shall give such bonds and be subject to such rules and regulations to

protect the revenue against fraud, as may be from time to time prescribed by the Secretary of the Treasury.

PHYSICIANS PRESCRIPTIONS EXEMPT.

Nothing contained in this act shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text books in common use among physicians and apothecaries, including homœopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, text books, or journals, as aforesaid; nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

HOW PROPRIETARY MEDICINES, ETC., MAY BE STAMPED.

Any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under the following schedule, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the Commissioner of Internal Revenue, for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used instead of his or their writing his or their initials and the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof shall be liable to a penalty of ten dollars.

PENALTY FOR FRAUD.

Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person forging, or counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude or colorable

imitation of the said last-mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or, being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her, or their possession any such forged, counterfeited likeness, similitude, or colorable imitation of the said last-mentioned stamp, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be subject to all the penalties, fines, and forfeitures prescribed in this act.

PENALTY FOR BASE USE OF STAMP.

Every manufacturer or maker of any of the articles for sale mentioned in the following schedule, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause or permit, or suffer to be taken off, or removed or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offence shall be committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing, and every such article or commodity as aforesaid shall also be forfeited.

PENALTY FOR ATTEMPT TO EVADE DUTY.

That every maker or manufacturer of any of the articles or commodities mentioned in the following schedule, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity.

MONTHLY STATEMENT REQUIRED.

Section 110 enacts, That the maker of any patent medicine, or other article enumerated in the following schedule, shall make monthly declaration in writing, that all articles removed, carried or sent away during the past month, have been duly stamped.

PENALTIES.

For neglect to affix stamps, ten dollars.

For reissuing stamped wrapper or cover on article, fifty dollars, and forfeiture of the article.

For evasion of the law by concealing or fraudulently removing unstamped goods, one hundred dollars, and forfeiture.

For refusal or neglect to make statement, one hundred dollars.

For making false statement, five hundred dollars.

Schedule (C) *of Stamp Duties on Proprietary Articles.*

	Duty. Dolls. cts.
MEDICINES, etc.—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases or affections whatever affecting the human or animal body, as follows: where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents,	1
Exceeding 25 cents, and not exceeding 50 cents .	2
" 50 cents, " 75 cents .	3
" 75 cents, " $1 00 . . .	4
" $1 00, for every 50 cents, or fractional part thereof, over $1 00, an additional	2

	Duty. Dolls. cts.
PERFUMERY AND COSMETICS.—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, extract, toilet, water, cosmetic, hair oil, pomade, hairdressing, hair restorative, hair dye, tooth-wash, dentifrice, tooth paste; aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes, or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed at the retail price or value the sum of twenty-five cents . . .	1
Exceeding twenty-five cents, and not exceeding fifty cents	2
Exceeding fifty cents, and not exceeding seventy-five cents	3
Exceeding seventy-five cents, and not exceeding one dollar	4
Exceeding one dollar, for every fifty cents or fractional part thereof over one dollar, an additional . . .	2
PLAYING CARDS.—For and upon every pack of whatever number, when the price per pack does not exceed eighteen cents, ...	1
Over eighteen cents, and not exceeding twenty-five cents per pack, ...	2
Over twenty-five, and not exceeding thirty cents per pack, ...	3
Over thirty, and not exceeding thirty-six cents per pack, ...	4
Over thirty-six cents per pack, ...	5

V.—INCOME DUTY.

SEC. 90. *And be it further enacted*, That there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interests, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income exceed the sum of six hundred dollars. and do not exceed the

sum of ten thousand dollars, a duty of three per centum on the amount of such annual gains, profits, or income over and above the said sum of six hundred dollars; if said income exceeds the sum of ten thousand dollars, a duty of five per centum upon the amount thereof exceeding six hundred dollars; and upon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the government of the United States, there shall be levied, collected, and paid a duty of five per centum; house-rent to be deducted from income before estimating tax.

WHEN TO BE LEVIED AND PAID.

The duty herein provided for shall be assessed and collected upon the income for the year ending the thirty-first day of December next preceding the time for levying and collecting said duty, that is to say, on the first day of May, eighteen hundred and sixty-three, and in each year thereafter.

By section 92, it is enacted, that the duties on incomes herein imposed shall be due and payable on or before the thirtieth day of June, in the year 1863, and in each year thereafter, until and including the year 1866 and no longer: on delay of payment, thirty days after June 30, five per cent. is added to the tax, and the whole is made a lien, and may be collected by distress upon the property of delinquent, on warrant to be issued by the Commissioner of Internal Revenue, upon which sale may be made, and the certificate of the collector shall have a valid title.

By section 93, it is made the duty of all persons including fiduciaries of all kinds to make return of their income to the proper officer in the list or schedule of assessment; and on neglect or refusal, assessors may assess the same, and collect as in other cases. Party may make declaration on oath that his income is under $600, or that he has been assessed elsewhere.

VI.—LEGACY DUTY.

All *personal* property, exceeding $1,000 in value, of a decedent dying after passage of this act, passing by will, intestate laws, deed, grant, bargain, sale or gift, made or intended to take effect after the death of grantor, whether to

any person or body corporate, in trust, or otherwise, is made subject to a duty as follows:

If passing to lineal issue, or ancestor, brother or sister of decedent, 75 cents on each $100 of clear value.

" " descendant of brother or sister $1.50 on each $100.

" " brother or sister of either parent of decedent, or their descendant, $3 on each $100.

" " brother or sister of either grand parents of decedent, or their descendant, $4 on each $100.

" " any other collateral, or stranger to blood of decedent, $5 on each $100.

" " husband or wife, exempt from duty.

THE DUTY TO BE A LIEN UPON THE PROPERTY.

SEC. 112. *Enacts*, That the tax or duty aforesaid shall be a lien and charge upon the property of every person who may die as aforesaid, until the same shall be fully paid to and discharged by the United States.

HOW TO BE PAID—PENALTIES, ETC.

Every executor, administrator, or other person who may take the burden or trust of administration upon such property, shall, after taking such burden or trust, and *before paying and distributing any portion thereof* to the legatees or any parties entitled to beneficial interest therein, pay to the collector or deputy collector of the district, of which the deceased person was a resident, the amount of the duty or tax, as aforesaid.

EXECUTOR, ETC., TO MAKE LIST OF PROPERTY,

And shall also make and render to the assistant assessor of the district a schedule, list, or statement of the amount of such property, together with the amount of duty which has accrued or should accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, which schedule, list, or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value

of such interest, which schedule, list, or statement shall be by him delivered to such collector; and upon such payment and delivery of such schedule, list, or statement, said collector or deputy collector, shall grant to such person paying such duty or tax a receipt or receipts for the same in duplicate, which shall be prepared as is hereinafter provided; such receipt or receipts, duly signed and delivered by such collector or deputy collector, shall be sufficient evidence to entitle the person who paid such duty or tax as having taken the burden or trust of administering such property or personal estate to be allowed for such payment by the person or persons entitled to the beneficial interest in respect to which such tax or duty was paid; and such person administering such property or personal estate shall be credited and allowed such payment by every tribunal which, by the laws of any State or Territory, is or may be empowered to decide upon and settle the accounts of executors and administrators.

PENALTY FOR NEGLECT OR FRAUD.

And in case such person who has taken the burden or trust of administering upon any such property or personal estate shall refuse or neglect to pay the aforesaid duty or tax to the collector or deputy collector, as aforesaid, within the time hereinbefore provided, or shall neglect or refuse to deliver to said collector or deputy collector the schedule, list, or statement of such legacies, property, or personal estate under oath, as aforesaid, or shall deliver to said collector or deputy collector a false schedule or statement of such legacies, property, or personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the proper officer of the United States shall

COMMENCE PROCEEDINGS

In law or equity before any court of the United States so far as may be proper and necessary to enforce and realize the lien or charge upon such property or personal estate, or any part thereof, for which such tax or duty has not been truly and justly paid. Under such proceedings the rate of duty or tax enforced shall be the highest rate imposed or assessed

by this act, and shall be in the name of the United States against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate, or any portion of the same, to be sold upon the judgment or decree of such court, and from the proceeds of such sale, the amount of such tax or duty, together with all costs and expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish their lawful title to the same.

THE DEED TO VEST A VALID TITLE.

The deed or deeds, or any proper conveyance of such property or personal estate, or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the delinquent to the property or personal estate sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal estate from the lien or charge thereon created by this act. And every person or persons who shall have in his possession, charge, or custody, any record, file, or paper, containing or supposed to contain any information concerning such property or personal estate, as aforesaid, passing from any person who may die, as aforesaid, shall exhibit the same at the request of the collector of the revenue, his deputy, or agent, and to any law officer of the United States, in the performance of his duty under this act, his deputy or agent, who may desire to examine the same ; and if any such person, having in his possession, charge, or custody, any such records, files, or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of five hundred dollars ; and in case of any delinquency in making the schedule, list, or statement, or in the payment of the duty or tax accruing, or which should accrue thereon, the assessment and collection shall be made as provided for in the general provisions of this act : *Provided*, In all legal controversies where such deed or title shall be the subject of judicial investigation the recital in said deed shall be presumed to be true, and that the requirements of the law had been complied with by the officers of the Government.

VII.—ALLOWANCE AND DRAWBACK.

WHEN ALLOWED AND ON WHAT GOODS.

From and after September 1st. there shall be an allowance or drawback on all articles on which any internal duty or tax shall have been paid, except raw or manufactured cotton, equal in amount, to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid to be furnished to the satisfaction of the Commissioner of Internal Revenue by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and the same shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no allowance or drawback shall be made or had for any amount claimed or due less than twenty dollars, anything in this act to the contrary notwithstanding: *And provided, further*, That any certificate of drawback for goods exported, issued in pursuance of the provisions of this act, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the collector or his deputy in payment of duties under this act. And the Secretary of the Treasury may make such regulations with regard to the form of said certificates and the issuing thereof as, in his judgment, may be necessary. (See Sections 35, 38, New Law.)

ADDITIONAL DRAWBACK ON COTTON GOODS.

That in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the three per centum duty which shall have been paid on such articles, a drawback of five mills per pound upon such articles, in all cases where the duty imposed by this act upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

PENALTY FOR FRAUDULENT CLAIMS.

If any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares, or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.

DECISIONS

OF THE

COMMISSIONER OF INTERNAL REVENUE,

UNDER THE EXCISE LAW.*

The general principle of the Excise Law is, that each particular manufacture is taxed for its value, though materials used in its production are in themselves manufactures, on which a duty has been previously paid. This is true of shoes made from taxed leather, of engines made from iron, on which a tax has been paid, &c., &c.

Where a manufacturer has goods on hand at the place of manufacture, but has not taken out a license, nor kept his factory in operation since September 1st: such goods are subject to duty whenever sold or removed from the place of manufacture.

No. 2.

CONCERNING THE TANNING OF LEATHER.

A tanner who receives hides from other parties, (owners,) upon an agreement to tan the same by the piece, or by the pound, may remove the tanned leather, without inspection, to such owners, whenever it is ready to go forward; having first obtained and filed at this office the written certificate of the Assessor and Collector of the District in which the tannery is situated, that in their judgment such removal will not be prejudicial to the just administration of the Excise Law: *Provided*, that every tanner so removing tanned leather, shall make a monthly return to the Assessor of the District, of the number and weight of the sides or pieces of leather so removed: and provided, that he shall furnish to the Assessor, monthly, the Inspector's certificate of the weight and quality of the leather so removed during the preceding month, and that the tax shall be paid in the District where the tannery is situated.

No. 3.

IN REFERENCE TO TANNING LEATHER AND MAKING SHOES.

Tanning leather and manufacturing shoes, are distinct branches of manufacture, and the product of each must be taxed, though the same person may be engaged in both branches of business.

* These decisions (excepting Nos. 81, 82, 83,) having been made under and in accordance with the provisions of the Act of July 1st, 1862, reference to the several Sections of the amended Law noted at the foot of the respective Decisions will be found necessary to a proper understanding of the Law as it now stands.

The cutting of soles, however, as subjecting the material to no new process affecting its quality, may be considered as part of the shoe-making, and exempt as such from taxation as a separate manufacture.

Finished or curried upper leather made from rough leather, upon which the tax has actually been paid, is not subject to any additional tax in consequence of such finishing or currying.

No. 4.

IN REFERENCE TO THE PLACE WHERE A MANUFACTURER'S LICENSE SHOULD BE TAKEN OUT AND THE TAX PAID.

A manufacturer's license should be taken out in the District where the manufactory is situated. The taxes must also be paid to the Collector of the same District.

Goods sent by a manufacturing establishment to its Agent, are regarded as still in the factory. In such case the tax is due when the goods are sold, or removed from the Agent's hands.

No. 5.

IN REFERENCE TO GOODS PRINTED SINCE AUGUST 31ST, UPON CLOTHS MANUFACTURED PREVIOUS TO SEPTEMBER 1ST.

Goods printed since August 31st, upon cloths manufactured previous to September 1st, on which no duty or tax has been paid, are liable to assessment upon the present value of the goods.

The provision of Sec. 75, authorizes an assessment upon the *increased value* only when the duty or tax shall have been paid before the cloths were so prepared or printed.

Manufacturers of rubber, oil, and other cloth, using goods on which the tax has been paid, are liable to taxation only upon the increased value.

No. 6.

IN REGARD TO THE TAX UPON MANUFACTURES PRODUCED SINCE THE 31ST DAY OF AUGUST, AND DELIVERED UNDER CONTRACTS OF SALE, MADE PRIOR TO THE 1ST OF JULY LAST.

The manufacturer will pay the duty upon such goods, without regard to the fact of such contract.

The manufacturer will be authorized to collect of the purchaser the amount of the taxes so paid, whenever satisfactory proof shall be furnished to the Commissioner of Internal Revenue, that the contract was made prior to the 1st day of July last, and in good faith, between the parties, and towards the Government, and that the taxes properly assessed upon such goods or manufactures, have been actually paid by the seller.

A manufacturer of any article for the Government, must pay the tax as though he were selling to an individual.

No. 7.

IN REFERENCE TO MANUFACTURERS OF CLOTHING.

When persons receive from a manufacturer of clothing, whether in the same town or at a distance, garments to be made, and, when finished, to be returned to the manufacturer or owner as aforesaid, such persons may not be required to pay the tax of 3 per cent. on the value thereof: *Provided*, that at the request of the Assistant Assessor they make out a list subscribed and sworn; which list shall contain the quantity of garments so made up, during each month, and as near as may be, the value thereof; together with the name and residence of the person for whom the labour has been performed. Such list shall be transmitted, by the Assessor receiving the same, to the Assessor of the District wherein the owner of the goods resides, or has his usual place of business, to the end, that the tax thereon due, under the excise laws, may be paid in the district where the actual owner's place of business is situated.

No. 8.

IN REGARD TO IRON CASTINGS.

1st. All castings which are so well known, and so generally used, as to have a commercial value, must be taxed as manufactures when sold or removed.

2d. Other castings made upon special order of a machinist, but which are not known to the trade as manufactures in themselves, are exempt, not being manufactures within the contemplation of the law.

Where a person makes castings only, he must pay the tax thereon. If, however, he manufactures castings, and uses them himself in the manufacture of other articles, the tax can be assessed only on the last. The right to levy the tax depends upon the fact of sale, or removal for sale or consumption.

No. 9.

IN RELATION TO PARTNERSHIPS.

Section 6 provides that any number of persons carrying on business in co-partnership may be licensed to transact such business at the place and in the manner specified in the license. In order that one license will avail for several persons or members of a firm, the Assessor must be satisfied:

1st. That a legal and *bona fide* partnership exists, and not merely an arrangement or understanding by which to evade the full effect of the license law.

2d. That all the parties have a place of business, and only one place, which is common to all.

3d. That the alleged members are mutually responsible for the acts of each other, and that they jointly share the benefits and suffer the losses of a common business.

4th. That the parties, on no occasion, transact business on private account in the branch for which the firm purports to have been organized.

No. 10.

IN REFERENCE TO LAWYERS, &c.

A lawyer having taken out a license to practice law in a certain State, for one year, will not be permitted to remove (with the design of permanently locating) to another State, and practice his profession there, without having first taken out a new license in the State to which he may have removed. If, however, the office from which the lawyer removes, be taken by another lawyer, his license might be made available to the new comer, under Sec. 63.

A lawyer licensed to practice law in a certain State, may, however, go into another State, or into another county of the same State, on a temporary employment to argue a cause, or to give advice to clients, without being required to take out a license in such State or county.

A lawyer who displays a sign at his residence and transacts business there, as well as at his office, must take out two licenses.

If a person holds out to the public by words, deeds, or writing, that he is engaged in any kind of business requiring license, he must take license therefor, although the business in question may not be his chief or exclusive occupation.

Two or more lawyers being individually licensed to practice law, may conduct business in partnership without taking out a firm license. (see Amendment to Sec. 64, New Law.)

No. 11.

IN REFERENCE TO MARKET MEN AND OTHER DEALERS.

Generally the business of one who keeps a stall in the market, is that of a retail dealer. There are exceptions, however. The Assistant Assessor and Assessor must judge in each case. If the dealer sells chiefly or entirely to consumers, though he may often sell in the original packages, he should be classed as a retail dealer. If, on the other hand, his sales are generally in the original packages, or if it is his occupation to sell to those who buy to sell again, or if this part of his business is considerable, so much that he depends upon and procures stock with reference to it, he should be classed as a wholesale dealer, even though he sells at retail. The law contemplates sales at retail by wholesale dealers.

A dealer who sells soap, candles, starch, tea, or other articles, by the original package, or salt by the wagon load, &c., &c., to *consumers*, is not a wholesale dealer under the law, but if he sells to those who sell again, he will be required to have a wholesale dealer's license. A furniture dealer who sells a bureau, sofa, or table, to customers for their own use, whether in the package in which he received it or not, is not a wholesale dealer.

No. 12.

IN REFERENCE TO COLLECTORS OF RENTS.

A person engaged in settling an estate, who collects rents, merely as an incident thereto, and not as an occupation, is not liable to a

license as a Commercial Broker. If, however, he in any way indicates his readiness to engage in such business, and accepts it whenever offered, then he is liable to a license tax, under Sec. 64, item 14. The amount of business actually done, is not conclusive evidence upon the point. The main inquiry is, is it the person's occupation "to purchase, rent, or sell real estate for others?" Nor is it necessary that he should be engaged exclusively in this employment.

No. 13.

IN REFERENCE TO BROKERS AND BANKERS.

It is impossible to lay down an arbitrary rule by which to test a man's business, and decide whether he is a broker or a banker. The law is explicit. Assistant Assessors must exercise their best judgment, with the facts of each case in view. Parties who feel aggrieved can appeal to Assessors. If an attempt were made to decide in advance, such a decision would confuse the judgment of the local officers, rather than aid it.

No. 14.

CONCERNING BANKS, TRUST COMPANIES, AND SAVINGS INSTITUTIONS.

The 82d section of the Excise Law requires the managers of all banks, trust companies, and savings institutions, under whatever style or name known or called, to withhold three per centum from all payments on account of any dividends, in scrip or money, declared due or payable after September 1, 1862, to stockholders or depositors, and make return and payment thereof, with three per cent. of all sums added to surplus or contingent fund, to the Commissioner of Internal Revenue.

It is desirable that returns shall be made as often as once in three months; but where dividends are only declared at regular periods of the year, and a statement rendered to that effect, no return will be required at any other time. When making return, the dates of the previous and present dividend must be inserted, that the whole year may be accounted for.

The tax is to be assessed upon all divisions of profits after September 1st, without regard to the time or mode in which they were acquired. The whole amount of dividend is subject to the tax, although it may exceed the net earnings.

Interest paid to depositors is to be considered as a dividend; but the first return will only include payments of interest due or payable after September 1, 1862. The company may assume the tax, provided the government receives its due proportion—the amount paid to stockholders or depositors being $\frac{97}{100}$ of the sum upon which 3 per cent. is estimated.

Blanks will be furnished upon application, which must be duly filled, and sent to this office. The amount of tax should be deposited with the nearest United States Assistant Treasurer, or Designated

Depositary, and his *Original* certificate therefor sent with the return; but, if more convenient, payment may be made by draft or in Treasury notes. (see Sec. 14, New Law.)

No. 15.

IN REGARD TO RECTIFIER'S LICENSE.

The basis for calculating the amount of license duty, that a Rectifier of Liquor is subject to, under the Internal Revenue Law, is, the number of barrels or casks, containing not more than 40 gallons each, produced by the process of rectification; and not on the quantity of proof liquor used. Rectifiers will keep a record of the quantity of liquor produced, and will be required to make a monthly return of the same to the Assistant Assessor, subscribed and sworn, and to pay the amount of license tax accrued thereon, when required by the Collector.

No. 16.

IN REFERENCE TO EXPORTATION OF DISTILLED SPIRITS AND COAL OIL.

Distilled spirits may be removed from the place of manufacture, for the purpose of being exported, or for the purpose of being re-distilled for export; and refined coal oil may be removed for the purpose of being exported, after the quantity of oil or spirits so removed shall have been ascertained by inspection, according to the provisions of the Excise Law, upon and with the written permission of the Collector (see form No. 31) of the District, without payment of the tax thereon, previous to such removal. The owner thereof having first given bonds (Form No. 32) to the United States, with sufficient sureties in at least double the amount of said duty, to export said spirit or oil, or pay the duties thereon within a period not exceeding ninety days from the date of said bond.

This bond must be given by the owner of the spirit or oil, whether distiller or otherwise, and must be executed to the satisfaction of the Collector before the spirit or oil is removed from the premises where distilled or manufactured.

When a bond for export has been given and a permit granted, the spirits or oil may be exported from the specified port, without the intervention of the Collector, under the Excise Laws, at such port.

No. 17.

IN REGARD TO THE MANUFACTURE OF ALCOHOL FROM WHISKEY, DISTILLED AND REMOVED FROM THE PLACE OF MANUFACTURE PRIOR TO SEPTEMBER 1st, 1862.

Alcohol manufactured from whiskey, distilled prior to Sept. 1st, 1862, and on which an excise tax has not been paid, will be subject to a duty of three per cent. *ad valorem.*

No. 18.

IN REFERENCE TO THE SALE OF LIQUORS BY APOTHECARIES.

Apothecaries duly licensed may sell alcohol without taking out license as retail dealers in liquors.

No. 19.

IN REFERENCE TO COAL OIL DISTILLERS. (BONDED WAREHOUSE.)

The owner or owners of any coal oil distillery may erect a warehouse, at his or their own expense, of materials to be approved by the Collector of the District. Said warehouse, when approved by the Collector, is hereby declared a bonded warehouse of the United States, to be used only for storing coal oil; and to be under the custody of the Collector or his deputy. The duty on the oil stored in such warehouse, shall be paid when and as the oil is sold, or removed from such warehouse for sale.

No. 20.

IN REFERENCE TO DISTILLATE, (GRANTING PERMITS TO REMOVE, &C.)

1ST. Collectors may grant permits to producers of coal oil, not refined, and known as "Distillate," to remove such distillate from the place of production for the purpose of refining the same elsewhere, upon condition that the producer or owner first give bonds, to the satisfaction of the Collector of the District where the same is produced, that the distillate shall be so refined, and the tax or duty thereon paid to the Collector of the District, where the same shall be refined. *Provided, however*, that the oil, when refined, may be bonded for exportation, under the regulations relating to the exportation of coal oil.

2D. It shall be the duty of Collectors and Deputy Collectors, before granting a permit for the removal of distillate, to cause the casks containing the same to be marked in such manner that they may be identified; and the permit shall contain an accurate description of such marks, and a copy of the permit shall be transmitted to the Collector of the District to which the distillate is to be removed.

No. 21.

INTERPRETING SECTION 77, IN RELATION TO CARRIAGES, YACHTS, BILLIARD TABLES, AND PLATE.

Sec. 77. The phrase "any person or persons owning, possessing or keeping any carriage, yacht, and billiard table," is to be interpreted as referring to three different classes of owners, viz.: Such as possess any carriage; and as a second class, such as possess any yacht; and as a third class, such as possess any billiard table.

There is nothing in the wording of the law referring to plate, that could lead to the inference that the tax upon it is to be made contingent upon the keeping of a carriage, yacht, or billiard table.

The tax of ten dollars upon billiard tables kept for use, as provided in Schedule A, does not apply to billiard tables kept for hire, and subjected to a license tax in Section 64, Article 20.

The phrase "kept for use," employed in reference to silver plate, is construed to except silver plate or ware "kept for sale," and also that which is in possession of a family, or its members, as souvenirs or keepsakes.

The plate properly taxable, is that which has been purchased for the use of the family, or has been presented to the family, as a part of the household furniture, and as such is kept for use, whether for ornament or actual service. In the execution of the law, assessors are directed to allow owners of silverware to have the same weighed, and to make report thereof.

No. 22.

IN REFERENCE TO SHIP AND BOAT BUILDING.

Vessels and steamers that are built and launched in the ordinary manner, are exempt from taxation. Several of the articles of which the vessel is composed are considered as manufactures, and will be subject to duty. Nails, engines, copper, cordage, &c., will pay duty as manufactures, when removed from the place of manufacture. If produced by the builder of the ship, he is to be treated as a manufacturer of such nails, engines, &c., and to be taxed upon the product. Boats propelled by oars are regarded as manufactures.

There may be vessels that would not be included in either of the specified classes, whose classification cannot be anticipated, and which must be assigned to one class or the other, according to the facts, (see Sec. 1, New Law.)

No. 23.

DEFINING WHO MUST HAVE A PEDDLER'S LICENSE.

Dealers in ice, who supply customers from carts and wagons, collecting their bills monthly or at the end of the season, do not require a peddler's license for such carts and wagons, although occasional small sales of ice are made by such drivers. They do not travel from place to place for the purpose of *selling*, but to *deliver* what has been previously sold. The same rule applies to milk wagons, grocers' wagons, bakers' and butchers'* carts, used to *deliver* what was previously purchased or contracted for. It does not apply to bread, meat, and fish carts, dealers in fruit and vegetables, owned or hired and run for the purpose of selling (peddling) their contents from house to house.

A farmer who sells the products of his own farm, by travelling from house to house, is not a peddler; but a person who buys and sells, as an occupation, and does his business while travelling from house to house, or place to place, must take license as a peddler.

* See amendment in new law.

IN REFERENCE TO PHOTOGRAPHERS.

Photographers may be allowed to travel from place to place, under license as photographers. Each license in this case should state the place of residence of the photographer, and should specify that he is to travel.

No. 24.

IN REFERENCE TO WHERE THE LICENSE OF VESSELS SHALL BE TAKEN OUT.

The license of steam and sailing packets, as provided in Section 64, Article 11, must, in all cases, be taken out, and the tax paid by the person or firm having the care or management of the steamer or vessel specified in the law, at the principal terminus or landing thereof, whether such person or firm be known as owner or agent.

No. 25.

IN RELATION TO NEWSPAPERS.

If weekly, tri-weekly, and daily newspapers are published in one office by the same parties, and are composed principally of the same matter, though the matter in them may differ to some extent, there can be no doubt that they are to be regarded as one paper, and are liable to taxation, if their combined circulation exceeds two thousand copies.

No. 26.

THE RETURNS OF RAILROADS OF THEIR RECEIPTS FOR TRANSPORTATION, &C.

The returns of Railroads of their receipts for the transportation of passengers, should be made at their principal office or place of business. Where several roads are so united as to have but one office, the return may be made on the entire line at such office—although some of the roads may be located wholly or in part within other collection districts.

The per centage is to be paid by railroads on receipts from transportation of troops, as well as from any other class of passengers.

No. 27.

IN REGARD TO AUCTIONEERS.

A regularly licensed auctioneer can sell the goods of a licensed dealer in such dealer's store; but he cannot sell the goods, wares, &c., of an unlicensed dealer, who is subject to a license tax, at his (the dealer's, place of business, without being subject to the penalty.

An auctioneer can sell such goods as are not usually included in the stocks of dealers, wherever such goods may be situated, without taking special license therefor. (see Sec. 25, New Law.)

No. 28.
CONCERNING EXPRESS RECEIPTS.

Decision in regard to stamp tax on Express Receipts is omitted, the tax having been abolished by Act of Congress, March 3, 1863.

No. 29.
IN REGARD TO INSURANCE COMPANIES.

1. Each insurance policy, whether fire or marine, must be stamped.
2. An open policy will require but one stamp, where the risks, entered under such policy, are all upon property shipped by, or consigned or belonging to the policy holder.
3. Whenever certificates, or other evidences of insurance, are issued by the holder of an open policy, every such paper must bear an appropriate insurance stamp.
4. When a policy of insurance becomes suspended or inoperative, the re-insurance policy must be stamped.
5. Whenever an Insurance Company refunds to the holder of an open policy, any part of the premium, because the policy has not been used in full, the amount so refunded may be deducted from the premium received during the quarter, and the tax to the Government may be paid upon the remainder. *Provided*, that this regulation shall not apply to money so refunded, on which the tax to the Government shall not have been previously paid.
6. Dividends paid by Mutual Insurance Companies, in scrip or money, to the insured, upon expiring or expired policies, are subject to the tax of three per cent., under Sec. 82.
7. The agents of Insurance Companies, located within the United States, are not, in consequence of such agency, Commercial Brokers, nor do they appear to be taxable under the law. Foreign agents are taxable under Sec. 85.

No. 30.
IN REFERENCE TO HEARING OF APPEALS BY ASSESSORS.

Assessors are not to give fifteen days to each county, but only so much time after the expiration of the notice as may be necessary. Quite likely a day or two may suffice, as in some counties there may be no appeal. The hearing will be summary and brief. Counsel should not be allowed in ordinary cases to argue matters at length.

No. 31.
IN REFERENCE TO PRODUCE DEALERS.

Persons buying produce, butter, eggs, &c., and forwarding the same to wholesale or commission merchants, to be sold by them, are not subject to a license tax in consequence of such buying, provided they buy for themselves. But if they buy for others, they are liable to the license, as Commercial Brokers.

No. 32.

NURSERY-MEN AND TREE DEALERS.

Nursery-men are required to take out licenses, as wholesale or retail dealers, as the case may be; and tree dealers, who buy to sell again, if they peddle their trees, must take out licenses as peddlers, and also as dealers, if they have places of business.

No. 33.

IN REFERENCE TO LIFE INSURANCE POLICIES.

All life insurance policies are subject to stamp duty, when the policy is conditional that the assured is to pay a certain sum annually, or at any other stated period: receipts for such payments are not subject to stamp duty.

If the policy has expired by limitation, or by non-fulfilment of the conditions of the assured, renewal or revival of the policy, in whatever form made, will be subject to stamp tax.

Permits or agreements, by which the terms of a policy are varied or changed in any respect, are subject to stamps as agreements.

No. 34.

RELATIVE TO THE TAX ON THE MANUFACTURE OF CLOTHING.

The Commissioner of Internal Revenue having heard the arguments of counsel in regard to the liability to taxation under the Excise Law of persons engaged in the manufacture of clothing, makes the following statement and decision for the guidance of assessors and collectors.

The arguments submitted have been directed to two points: First, That clothing, under the law, is not a manufacture, and consequently not subject to taxation. Secondly, If a manufacture, and subject to taxation, the tax should be levied upon the increased value only, over the value of the materials, on which taxes have been previously levied and paid.

It is claimed, that had Congress intended to tax clothing, its importance is such that it would have been mentioned among the articles enumerated in the 75th section. It is, however, to be considered that only a limited number of articles, subject to taxation under the law, are thus enumerated. The enumeration is limited to articles produced, as distinguished from those which are manufactured; to those manufactures which are peculiar in character; to preparations which cannot be strictly classed either as productions or manufactures; and to manufactures, productions, and preparations on which Congress saw fit to impose specific duties, or exceptional rates of *ad valorem* duties. Following the enumeration is a provision sufficiently broad in language to include every variety and form of manufactures not otherwise specially provided for. It is in these words: "On all manufactures of cotton, wool, silk, worsted, flax,

hemp, jute, India rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of three per centum *ad valorem*."

It is claimed that the material or materials of which clothing is made are not enumerated nor covered by the phrase, "or of other materials." This interpretation does not seem to be justified by the language of the provision, nor is it sustained by the general policy of the law. As leather is the material of which shoes are made, or paper the material of a variety of manufactures, so cloth may properly be regarded as a principal material in the manufacture of clothing, and as such is covered by the phrase, "or of other materials," in the section of the law before referred to. It would also be a reasonable construction of the provision under consideration to say that the tax of three per cent. *ad valorem* is to be levied upon all manufactures of which "cotton" is the material, of which "wool" is the material, of which "silk" is the material, of which "worsted" is the material, "wholly or in part;" and so on through the list of articles enumerated in the statute. This construction would cover clothing, as it is a manufacture of which cotton, and wool, and silk, and worsted, wholly or in part, are the ultimate materials of which it is composed. But using the language of the statute as the same language is used in daily business, it seems altogether reasonable to speak of cloths of the various sorts as the materials of which clothing is manufactured.

Hence, upon either construction of this provision of the law, clothing must be regarded as a manufacture—and as subject to an *ad valorem* duty of three per cent.

The proviso on which the claim is made to rest, that the tax should be assessed only on the increased value of the clothing over the value of the articles used, on which a tax may have been previously paid, is in these words: "That on all cloths dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof." A sufficient objection to this view is, that the proviso treats of cloths as fabrics; and provides for a tax on the increased value of such cloths, as "fabrics," when they have been subjected to the process of dyeing, bleaching, printing, or manufacturing. In the language of commerce and trade, cloth is a fabric, but a coat is not. Under this proviso, white cloths may be dyed and printed, brown cloths may be bleached, oil cloth, India-rubber cloth, or enamelled cloth, may be manufactured or prepared, and the manufacturer be liable to taxation for the increased value of his product over the value of the basis, or primary manufacture, on which the tax shall have been previously paid. This construction appears to give reasonable and adequate scope to the language employed; and this proviso being an exception to the general policy of the law, which is to tax each distinct manufacture at

its full commercial value, no broader construction can properly be made.

It is, then, the decision of the Commissioner, that clothing is a manufacture, and subject to taxation at the rate of three per cent. *ad valorem*, the value to be returned by the manufacturers, or estimated by assessors in the manner pointed out by the statute.

It was represented by parties and counsel, that the work of manufacturing is generally performed by persons who are not the owners of the materials, and who receive the garments cut, and return them completed to the owners. Upon this statement it was suggested that those who performed the larger part of the manual labor should be regarded as the manufacturers. This view does not seem to be warranted by the law. It is the general fact, that the manufacturer does not contribute any considerable portion of the manual labor needed in the branch of business which he pursues. Indeed, in every important branch of manufacturing industry, the manufacturer furnishes only the capital and business capacity necessary for the support and management of the business. There seems to be no reason why the operative employed in the manufacture of a coat should be regarded as the manufacturer, which would not apply with equal force to the weaver of cloth in a mill. It is sufficient to say that the construction asked for, if applied to every branch of manufactures where reasons of equal force could be urged, would render the execution of the law, in the collection of taxes upon manufacturers, exceedingly difficult, if not impossible.

The decision upon this point, then, must be, that the manufacturer is he who furnishes the materials, the money, and the skill employed in the management of the business.

Assessors and collecters will be further guided by printed decisions Nos. *five* and *seven*.

No. 35.

IN REFERENCE TO THE TAX ON CARPETS AND CURTAINS.

Carpets and curtains, when prepared by dealers in those articles, upon special orders, to suit specified rooms and windows, are not regarded as manufactures, nor liable to taxation as such.

No. 36.

IN REFERENCE TO SAILS.

Sails, when made upon order and to suit a particular vessel, are not regarded as manufactures within the meaning of the Excise Law, and they are consequently exempt from duty. (see Sec. 1 New Law.)

No. 37.

IN REFERENCE TO THE TAX ON DIAMONDS AND EMERALDS.

The tax on diamonds and emeralds, when previously cut and prepared for setting, will be assessed only on the value of the setting

No. 40.

RELATING TO AGENTS OF MANUFACTURERS.

The word "agent," as used in the 74th and 75th sections of the Excise Act, is construed to mean either a person who is the exclusive agent of a manufacturer, or any person or firm selling goods on commission, designated by a manufacturer as his agent for the sale of his manufactures.

In all cases the manufacturer will be required to make known, to the assessor or assistant assessor of the district, the name and place of business of the agent so designated.

Whenever a manufacturer of agricultural implements appoints or authorizes an agent or agents to sell such implements at wholesale, at places other than the place of manufacture, such agent or agents will not be required, as authority for such sales, to take license as dealers or peddlers.

If, however, such agent or agents shall sell such implements at retail, license will be required under section 64, article 5, or article 27.

No. 41.

IN RELATION TO PUBLISHERS.

Publishers of printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications, are liable to assessment as dealers.

If the sales of a publisher are to those who buy to sell again, or if this part of his business is considerable, so that he procures stock and arranges his business with reference to such sales, he should be classed as a wholesale dealer, even though a portion of his sales is to those who buy for their own use.

A publisher of a newspaper requires a dealer's license to sell his papers upon the premises; but no license is required by a publisher who disposes of his papers exclusively through a commission house. Subscriptions received at the office, and the delivery of the papers by mail or otherwise, is regarded as a sale upon the premises.

No. 42.

RELATING TO THE BUSINESS OF JOB PRINTERS, LITHOGRAPHERS, AND ENGRAVERS.

The articles produced by job printers, lithographers, and engravers, which are made upon specific orders, and which are not known as articles of commerce, are exempt from duty as manufacture.

Job printers, engravers, and lithographers, whose business is confined to the production of articles covered by the foregoing rule of exemption, are not liable to assessment for license as manufacturers.

No. 43.

IN REFERENCE TO DRAFTS DRAWN BY BANKS AND BANKERS, AND THEIR LIABILITY AS BROKERS.

Whenever an incorporated bank, or other bank legally authorized

to issue notes as circulation, (mentioned in paragraph 1 of section 64,) has, in the ordinary course of business, accumulated funds at other places than that in which the bank is situated, such bank may draw against such funds, and sell such drafts without thereby being liable to take license as a broker.

This regulation will also apply to licensed bankers.

Incorporated banks, as well as licensed bankers, doing the business described in paragraph 13, of section 64, will be required to take the license prescribed in said paragraph; it being understood that selling drafts in the manner and for the purpose above stated, is not considered as "dealing in exchanges relating to money," within the meaning of said paragraph.

No. 44.

IN REFERENCE TO TELEGRAPHIC MESSAGES.

Telegraphic despatches or messages sent from an office without the United States to an office within the United States, are not subject to stamp tax, provided the message be transmitted direct to its final destination.

If received at an office within the United States and repeated to another office within or without the United States, the stamp must be affixed and cancelled by the operator at the office where the message is repeated.

No. 45.

IN REFERENCE TO CLAIM AGENTS.

Persons who hold themselves out to the public as prepared to prosecute claims against the Government in any of the Executive Departments, whether such claims are actually prosecuted by them personally or by their correspondents, are required to take out license as claim agents under the 33rd article of the 64th section of the Excise Law.

No. 46.

IN REGARD TO MANUFACTURES AND EMPLOYEES UNDER THE PROVISO TO SECTION 73.

Where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles, whether the parties are in the same or in different places, the party so employed may not be required to pay the tax on the value thereof: *Provided*, That, at the request of the assessor or assistant assessor, the party employed shall make out a list, subscribed and sworn; which list shall state the number or quantity of the goods, wares, and merchandise or articles manufactured, made or finished, during each month, as may be required by law in each case, and, as near as may be, the value thereof, together with the name and usual place of busi-

ness of the party for whom the labor is performed. If the parties have their usual places of business in the same district where the list is made out, then the tax due thereon shall be assessed to the party for whom the labor is performed. But if the parties have their usual places of business in different districts, then the assessor receiving such list shall transmit it to the assessor of the district wherein the party for whom the labor is performed has his usual place of business, to the end that the tax due on such list may be paid by such party.

No. 47.

WHAT CONSTITUTES A CATTLE BROKER.

A person who buys cattle to stock his own farm, and by keeping them thereon adds materially to their value, cannot be considered a cattle broker. If, however, it is his business to buy and sell, without making material additions to the intrinsic value of the animals, he is liable to taxation as a cattle broker.

The profits of the former, if any, are those of a producer; the profits of the latter, if any, are those of a trader; and this distinction may be deemed a test of the question, "Who is a cattle broker within the meaning of the Excise Law?"

No. 48.

IN REFERENCE TO MANUFACTURERS OF CIGARS.

When persons are employed by tobacconists or dealers in cigars, whether in the same town or at a distance, to manufacture cigars, and for this purpose receive tobacco from their employers to be made into cigars, which, when finished, are returned to the employers aforesaid, such persons may not be required to pay the duties on the value thereof: *Provided*, That, at the request of the assessor or assistant assessor, they make out a list, subscribed and sworn; which list shall state the number of cigars so made during each month, and, as near as may be, the value thereof, together with the name and residence of the person to whom the cigars have been returned. If the said employer, to whom the cigars are returned, resides, or has his usual place of business in a district different from that in which the list is made out, then the assessor receiving such list shall transmit it to the assessor of the district where such employer resides or has his usual place of business, to the end that the duties due thereon, under the Excise Law, may be paid by the employer. But if the parties live in the same district, the assessor will assess the amount due on such lists to the employer.

No. 49.

DEFINING THE PLACE OF MANUFACTURE.

Whenever, previous to September 1, 1862, goods, wares, or merchandise shall have been made by persons who were not the owners of

the materials, the premises where such goods, wares, or merchandise were made shall be regarded as the place of manufacture.

No. 50.

IN REFERENCE TO TAX ON HATS AND BONNETS.

When, according to the usages of trade, at the time of the passage of the Excise Law, hats and bonnets were sold without trimming, persons, whose business it is to trim such hats and bonnets, will not be regarded as manufacturers.

No. 51.

IN RELATION TO SEALS, STAMPS, AND DIES.

If a die-sinker or engraver cuts names, or designs upon seals, stamps, dies brought to him by others, he does not thereby become liable as a manufacturer; and where he furnishes the seal, stamp, or die, but cuts it for a specific purpose, so that it would be of no special value to any one but the owner, he is not therefore a manufacturer under the law.

When a person makes and sells, or removes for sale, general seals, stamps, or dies, which possess a commercial value, then he must take a license and pay a manufacturer's tax.

No. 52.

RELATIVE TO LICENSE FOR BUILDINGS USED AS THEATRES, &c.

The owner of any edifice erected and fitted for dramatic or operatic representations, plays, or performances, must take license under section 65, article 17, if the edifice is used for such representations, plays, or performances.

An edifice erected and licensed as a theatre can be used only for dramatic and operatic representations, plays, and performances.

Jugglers, proprietors of circuses, and the proprietors of all other exhibitions or shows for money, not enumerated in section 64, who may use such licensed theatres for exhibitions, shows, and performances, will be severally required to take license under articles 18 and 19 of said section.

No. 53.

IN REGARD TO YARNS AND THREADS.

In order that yarns or threads may be exempted from duty as manufactures, the manufacturer must satisfy the assessor that such yarns or threads were manufactured and sold or delivered exclusively for knitted fabrics, or for weaving or spooling. (Sections 69 and 75, Excise Law.)

When yarn or thread is delivered to a merchant or dealer for sale, it cannot be presumed that the articles will be sold by him exclusively for knitted fabrics, or for weaving or spooling; and in such cases the yarns or threads are, *prima facie*, manufactures, and heretofore subject to duty.

No. 54.

CONCERNING CLAIMS FOR TAXES IMPROPERLY PAID.

Claims for taxes improperly paid under the Excise Law, may be made to the Commissioner of Internal Revenue through the collectors of the respective districts, supported by the affidavits of the claimants, and the certificate of the assessor under whose direction the taxes were assessed. (See sec. 31, New Law.)

No. 55.

IN REGARD TO MANUFACTURES OF CABINET WARE, AND MANUFACTURERS AND DEALERS IN FURNITURE.

Looking-glass and picture frames are manufactures, and subject to tax as such; but merely placing the mirror or picture in the frame does not constitute a new manufacture, nor render the article liable to additional taxation.

Furniture finished, with the exception of oiling, waxing, painting, or varnishing, on which the excise duty has been paid, shall not be subject to additional taxation in consequence of such oiling, waxing, painting, or varnishing.

The mere addition of a marble slab to tables, or other furniture, is not construed as the production of a new manufacture, provided the taxes on the material have been paid.

When all the different parts of a piece of furniture are got out, shaped and finished, ready to be put together, and the tax is paid on the piece of furniture as a whole, the putting together of the different parts will not be considered a manufacture.

Mattresses are a manufacture, and liable to taxation as such.

If the finishing room where the painting, oiling, &c., is done, is distinct from the place of manufacture, and cannot properly be considered a part of the factory, but is the place of sale, then a dealer's license will be necessary.

No. 56.

CONCERNING MANUFACTURES OF STONE, MARBLE, AND SLATE.

1. Under the provision of section 75 of the Excise law, by which building stone is declared not to be a manufacture, it is held that stone designed for buildings, whether rough, hewn, or carved, is not subject to taxation; *provided*, that articles manufactured from stone, marble,

or slate, such as fireplaces and mantel-pieces, even though designed for particular buildings, but which are of such a nature that they might be introduced into the commerce of the country as articles of traffic, are subject to a tax of three per cent. ad valorem.

2. Other manufactures of stone, marble, or slate, which are recognised as articles of traffic, are subject to a tax of three per cent. ad valorem.

It is the duty of assessors and assistant assessors, to apply these rules to cases as they arise.

Gravestones and monuments, made to order, from rough material, by plans, designs, or drawings submitted with the order, are not manufactures under the Excise law, and are exempt from taxation: *Provided*, That no monuments or gravestones shall be considered as made to order which are wrought farther than the block or slab before the order is given.

No. 57.

RELATIVE TO BREWERS.

Under the 51st and 64th sections of the Excise law, any manufacturer of beer, lager beer, or ale, may sell the same at the place of manufacture, in quantities of more than three gallons at one time to the same purchaser, without being required to take a license as a wholesale dealer in liquor. Any manufacturer of beer, lager beer, or ale, who owns or hires a depot or warehouse for the storage and sale of such beer, lager beer, or ale, in a collection district other than that in which his manufactory is situated, and who shall have obtained a permit for the removal of such beer, lager beer, or ale, agreeably to the provisions of the 51st section of the Excise law, may sell such beer, lager beer, or ale, of his own manufacture, removed as aforesaid, at such depot or warehouse, in quantities of more than three gallons at one time, to the same purchaser, without being required to take a license as a wholesale dealer in liquors. (See sec. 12, new law.)

Nothing herein contained shall be construed to authorize the sale at such depot or warehouse of any beer, lager beer, or ale, not removed from the place of manufacture in the manner prescribed by the said 51st section, or of any distilled spirits, wines, or fermented liquors not manufactured and removed as aforesaid. (See sec. 12, New Law.)

No. 58.

IN RELATION TO PRODUCERS OF ARTICLES NAMED IN SECTION 75.

Producers, whose products are enumerated and taxed in the 75th section of the Excise law, are not required to take license as dealers for the sale of such products upon the premises where produced. (See sec. 33, New Law.)

No. 59.

AS TO WHAT CONSTITUTES A COMMERCIAL BROKER.

Persons who merely collect rents, but who neither purchase, rent, nor sell real estate for others, do not, by such act, become commercial brokers; but when they purchase, rent, or sell real estate for others, they must take a commercial broker's license.

The question of fact must be decided in each case by the assistant assessor, from whose decision an appeal may be taken to the principal assessor, as in other cases.

No. 60.

IN REGARD TO SHOOKS.

The 75th section of the Excise law, which provides that staves, hoops, and heading shall not be regarded as manufactures, within the meaning of the act, applies only to those articles in the rough, or when prepared and sold as staves, or hoops, or heading.

Shooks, considered as hogsheads, barrels, or similar packages, taken to pieces for greater convenience in packing, are subject to a duty of three per cent. ad valorem as a manufacture "not otherwise provided for."

Whenever lumber is cut, planed, matched, tongued and grooved, or bevelled, and thus or otherwise prepared for dimension boxes, or other packages, whether it is used on the premises where prepared or sold in the market, it should be considered a manufacture, and taxed as such.

No. 61.

CONCERNING THE TAX ON SUGARS.

Refiners who melt or refine sugar, are subject to a tax of one-fifth of a cent a pound on the refined sugar produced, known as "stove dried" or "hard sugar" in the various forms of loaf, lump, or crushed, granulated or pulverized.

The molasses and the "soft" or "coffee sugar" produced, are not taxed, being considered as the residuum of the refining process.

Refiners who refine or make sugar from molasses are subject to a tax of one-fifth of a cent per pound on the sugar produced. The molasses produced is not taxed, being considered as the residuum of the refining process. (See amendment to Sec. 75, New Law.)

No. 62.

IN RELATION TO THE TAX ON MANUFACTURED TOBACCO.

When manufactured chewing or smoking tobacco is put up in packages of tin foil, paper, or other wrapping material, for consumers,

the cost of such material shall first be deducted from the gross amount of sales of such tobacco before the tax on the same is levied; and in ascertaining the weight of tobacco sold, the *weight* of the wrappers shall also be deducted.

The owner of the tobacco, rather than the person who performs the labor, is regarded as the manufacturer of snuff, and the tax in such cases should be paid by the owner, in accordance with the principle laid down in Decision 46, concerning manufactures.

The manufacturer of cigars may deduct the cost of the boxes from his returns of sales, as the tax will be levied upon the net rather than the gross receipts. (See amendment to Sec. 75, New Law.)

No. 63.

IN RELATION TO THE TRANSFER OF SHARES BY STOCKHOLDERS.

Any written authority, in whatever form drawn, made by a stockholder in a corporation, for the transfer of shares in such corporation, is regarded as a power of attorney; and as such is subject, under Schedule B, to a stamp duty of twenty-five cents.

No. 64.

CONCERNING THE EVIDENCE TO BE SUBMITTED TO THE COMMISSIONER OF INTERNAL REVENUE BY PARTIES WHO CLAIM DRAWBACK.

First. The certificate of the Collector of Internal Revenue, that the internal revenue tax upon the goods exported has been paid, which certificate shall, when possible, particularly describe the goods by their marks or otherwise, their quantity, the rate of the tax, whether it is specific or ad valorem, the amount of duty imposed, and the name of the manufacturer or producer who paid the same.

Second. The certificate of the collector, or other competent officer of the customs, to the effect that the goods, upon which the drawback is claimed, have been exported, which certificate shall also particularly describe the goods by their marks or otherwise, and shall set forth their quantity, the date of shipment, name of vessel, the port to which they were exported, and the name of the exporter.

Third. The affidavit of the party making the claim, or other competent person, setting forth that the goods upon which the claim for drawback is made, are the identical goods upon which the internal revenue tax has been paid, as certified by the collector of internal revenue; that the said goods have been exported at the time, and in the manner stated by the custom-house officer; and, also, the amount of the drawback claimed, and that the party making the claim therefor, is justly entitled thereto.

The affidavit must be executed before a notary public, or a magistrate having a seal; or, if executed before a justice of the peace, there

must be a certificate from a proper officer, that such person is duly authorized to administer oaths.

The evidence required, where parties desire the cancellation of bonds given for export, is similar to that contained in the second and third items of the foregoing. (See Sec. 35, New Law.)

No. 65.

CONCERNING INSURANCE COMPANIES.

The 82d section of the Excise Law requires all fire, marine, life, inland, stock, and mutual insurance companies of the United States and Territories, under whatever style or name known or called, to withhold three per cent. of all payments on account of any dividends, in scrip or money, declared due and payable after September 1, 1862, to stock or policyholders, and to make return and payment thereof, to the Commissioner of Internal Revenue, together with three per cent. of all sums added to surplus or contingent funds.

The 84th section requires all insurance companies, (except life,) and all associations and individuals making insurance, including all agents of foreign insurance companies, on the first day of October, 1862, and on the first day of each quarter thereafter, to render an account to the Commissioner of Internal Revenue of all insurance made, renewed, or continued, or endorsed on any open policy, for the *quarter then preceding*, and to pay a duty of one per centum on the gross amount received therefor.

The returns under both sections of the law will be required quarterly, commencing October 1, 1862.

When dividends are declared at regular periods of the year, and a statement rendered to that effect, returns will not be required at any other time. The dates of the previous and present dividend must be inserted in each return, that the whole year may be accounted for.

Blanks will be furnished, which must be duly filled and returned to this office, whether any tax has accrued or not.

The following directions should be observed in making out statements:

The gross receipts for premiums and assessments are understood to mean all cash receipts, whether under the name of premiums, perpetual deposits for insurance, or in payment of the whole or part of premium notes.

Whenever any portion of the premium is refunded to the holder of an open policy, because the policy has not been used in full, the amount so refunded may be deducted from the premiums received during the quarter, and the tax paid upon the remainder: *provided*, that this shall not apply to money so refunded on which the tax to the government shall not have been previously paid.

All sums paid for reinsurance may be deducted.

The tax upon the dividends of all life insurance companies will not

be deemed due until such dividends are payable. Besides the regular divisions of profits to stockholders, all premiums or deposits returned must be considered as dividends to policy holders, from which three per cent. will be withheld, and return and payment thereof made to this office.

The first return of tax on premiums and assessments is required from July 1 to September 30, 1862, inclusive.

The first return of tax on dividends and addition to surplus will be upon such payments thereof as are due and payable from September 2d to September 30th, inclusive.

The company may assume the tax, provided the government receive its due proportion—the amount paid to stock or policy holders being $\frac{97}{100}$ of the sum upon which the tax is estimated.

It is desirable that the amount of tax due should be deposited with the nearest United States Assistant Treasurer, or Designated Depositary, and his *Original* certificate therefor sent with the return. But if more convenient, payment may be made by draft or in Treasury notes.

No. 66.

CONCERNING RAILROAD COMPANIES.

The 81st section of the Excise Law requires the managers of all railroad companies to withhold three per cent. from all payments due *after* September 1, 1862, of interest on bonds and other evidence of indebtedness, or coupons representing interest, or dividends in scrip or money, and to make return and payment thereof to the Commissioner of Internal Revenue.

The company may assume the tax, provided the government receives its just proportion—the amount paid to stock or bondholders being $\frac{97}{100}$ of the sum upon which three per cent. is estimated.

Returns and payments are to be made *quarterly*, commencing October 1, 1862; but the first statement will only include such payments of interest, coupons, and dividends as were due in the month of September, after the 1st instant. Blanks will be furnished on application to this office, which must be duly filled and returned, whether any tax has accrued or not.

It is desirable that the amount of tax should be deposited with the nearest United States Assistant Treasurer or Designated Depositary, and the *Original* certificate therefor sent with the return; but, if more convenient, payment may be made by draft or in Treasury notes.

No. 67.

IN REFERENCE TO ERRONEOUS ASSESSMENTS.

Where a tax has been erroneously assessed, and the list transmitted to the collector and to this office, the tax not having been paid, the

assessor may certify to the collector the fact of such erroneous assessment, and the party so assessed may be relieved therefrom. The collector will hold such certificate as his voucher, and transmit the same to this office with his quarterly account. (See Se. 31, New Law.)

No. 68.

CONCERNING LICENSES TO DEALERS ON VESSELS, RAFTS, &C.

Assessors may assess, as dealers, those persons who sell commodities from vessels, boats, or barges, or who sell logs and lumber in rafts, and make the usual report to the collectors, together with the name, if any, of the vessel employed. The licenses will be prepared in conformity to such return.

Application for license should be made, and the license should be issued, in the collection district where the licensee resides.

No. 69.

CONCERNING THE TAXABLE VALUE OF GOODS SOLD AT PLACES OTHER THAN THE PLACE OF MANUFACTURE.

In estimating the duties upon articles manufactured, when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the following items, viz: Freight from the place of manufacture; storage; insurance; and commissions actually paid. When the articles are sold by the manufacturer, an allowance may be made for the expenses of sale not exceeding the usual commissions upon the same, or similar, articles at the place of sale.

No. 70.

RELATIVE TO STAMPS REQUIRED UPON CERTIFICATES OF STOCK IN CORPORATIONS.

Whenever the officers of a corporation receive satisfactory evidence that any person, persons, or party have become stockholders in such corporation, and shall make in the books thereof the requisite entries, showing that such person, persons, or party have become stockholders, and shall make and sign a certificate or certificates thereof, it shall be the duty of such officer to affix to every such certificate the appropriate revenue stamp; the expense thereof to be paid by the person, persons, or party for whose use or benefit such certificate or certificates are made and signed.

No. 71.

CONCERNING THE TAXATION OF MANUFACTURES.

Any article known to commerce as an article of traffic which is produced by hand or machinery, must be regarded as a manufacture and subject to a tax, unless specially exempted by law.

Whenever articles are manufactured *without* special order and for general sale, the presumption that they are articles of trade is so strong, that no amount of proof can rebut this presumption so as to exempt the manufacturer from the payment of tax.

When articles are made upon *order*, then an inquiry must be instituted for the purpose of ascertaining whether such articles are known to the commerce of the country, or, if offered for sale, whether purchasers could be found. If either of these conditions should be established, the manufacture would be liable to tax. If, however, it should appear that the articles produced are not known to trade, and could not be sold if offered to the public, they would then be exempt from taxation as not being manufactures within the meaning of the law.

No. 72.

CONCERNING MARINE ENGINES.

A marine engine, which is built into and forms part of a steamboat, steamship, or other vessel propelled by steam, is not regarded as a manufacture, and therefore is not subject to tax under the Excise Law. Yet articles may be used in the structure thereof which, having a distinct commercial character, are in themselves manufactures. If the builder of a marine engine is himself the manufacturer of an article used in the structure of the engine—as, for instance, a steam pump or copper pipe—he becomes liable, as a manufacturer, to pay the tax on such article whenever it is removed for sale or consumption.*

No 72 A.

CONCERNING APPEALS FROM REVENUE OFFICERS.

Whenever any person shall make a communication to this Office in the nature of an appeal from the action of an Assessor, or Assistant Assessor, in the discharge of his official duties, or for the purpose of obtaining an opinion as to the liability of the writer to taxation, such communication must first be submitted to the Assessor of the district, and his written assent obtained to the truth of the statements made in said communication, or the writer must certify that he has transmitted a copy thereof to the Assessor of the district either by mail or otherwise.

The answer to the communication will be forwarded to the Assessor of the district.

* Marine Engines under the New Law are taxed 3 per cent. *ad valorem*.

This regulation will be applied to correspondence touching the official action of Collectors and Deputy Collectors.

No. 73.

IN RELATION TO RETURNS BY OWNERS OF STEAMBOATS.

Any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any steam-vessel for the transportation of passengers, shall include in the returns of the gross amount of receipts, as required by section 80, all sums received for lodging, including receipts for the use of berths and state-rooms.

When, according to the custom of any such steam-vessel, the expenses of board or other items are included in the charges made for transportation, the assessor of the district shall make the proper assessment and allowance therefor.

No. 74.

IN REGARD TO SLAUGHTER-HOUSES, AND THE LIABILITY OF OWNERS THEREOF.

Every person or firm having a place where the business of slaughtering animals for sale is carried on, must be held responsible for the returns required by sections 78 and 79 of the Excise Law.

If, at such place, parties are permitted to slaughter animals named in said sections, by such permission they become the agents or employees of the owner for that particular purpose, but the principal alone is responsible for the duties levied upon animals so slaughtered.

The assessor or assistant assessor will, however, receive the required lists from such agents, or employees, whenever the requisite facts are within their knowledge; provided always, that animals slaughtered by any person, for his own consumption, need not be included in the returns, as such are exempt from duty. (See amendment to section 78, New Law.)

No. 75.

IN REGARD TO STAMPS UPON INSTRUMENTS.

In stamping promissory notes, or other instruments requiring stamps, under the provisions of the Excise Law, two or more of a smaller denomination may be used in numbers sufficient to amount to the sum of the stamp required.

A stamp will be required upon every certificate which has, or may have, a legal value in any court of law or equity.

Certificates, warrants, orders, and drafts, by one State officer upon another, for the purpose of carrying on the internal business of the Government, are not subject to a stamp tax.

The same rule applies to the certificates orders, &c., of county, city,

town, railroad, bank and other corporations for facilitating the internal business thereof.

Messages transmitted by Telegraph and Railroad Companies over their own wires, on their own business, for which they receive no pay, are not taxable.

CONCERNING THE AFFIXING AND CANCELLATION OF STAMPS.

Sec. 94, of the Excise Law, requires, "That on and after the first day of October, certain stamp duties shall be collected on all instruments, matters, and things, as described in schedule marked B."

Sec. 95 provides: "That if any person or persons shall *make*, *sign*, or *issue*, or cause to be made, signed, or issued, any instrument, document, or paper, of any kind or description whatsoever, without the same being duly stamped for denoting the duty imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of $50; and such instrument, document, or paper shall be deemed invalid and of no effect."

By the provisions of Sec. 95, the person who *makes*, *signs*, and *issues* the instrument is the only person who is authorized to affix the stamp required by the law; and the person who makes, signs, and issues, etc., without affixing the stamp, incurs the penalty as aforesaid, and is liable to prosecution therefor, and the instrument or document is invalid in consequence of such neglect.

Sec. 99 provides: "That the person *using* or *affixing* the stamp shall write thereupon the initials of his name, date, &c.," and this requisition *must* be observed, except in the case of bills of exchange drawn in foreign countries.

Other portions of the law impose penalties upon persons who receive documents or articles subject to stamp duty from the person who makes, signs, and issues them, without being duly stamped, etc.

A faithful compliance with the requirements of the provisions of the Excise Law demands:

First; That all papers subject to stamp tax must be stamped before the same are issued.

Second; That the stamp so affixed must be cancelled in the manner prescribed, by the party making, signing, or issuing (in other words, executing) the instrument, document, or paper, either by writing or printing the initials, etc.

The fourth section of the act passed 25th December, 1862, is construed to exempt from duty only those official instruments, documents, and papers issued or used by the officers of the United States Government, the duties on which, if paid, would be a charge upon the Treasury of the United States.

This decision will apply also to official instruments, documents, and papers issued or used by the officers of a State.

In all cases of conveyance of real estate by deed, the stamps used must answer to the *value* of the estate conveyed.

When the consideration is nominal, the *value* of the property conveyed is the measure of the stamp duty.

When an estate that is encumbered by mortgage or deed of trust is conveyed, subject to the encumbrance, the stamp must answer to the *value* of the equity, unless the payment of the mortgage debt is assumed by the grantor.

When two or more persons join in the execution of an instrument, the stamp to which the instrument is liable under the law may be affixed and cancelled by any one of the parties.

No. 76.

IN RELATION TO TOBACCO, CIGARS, SNUFF, &c.

Representations have been made to this Office that parties who hold tobacco, and others who have been engaged in manufacturing cigars, are in the habit of making nominal sales of such tobacco at prices much below its present value, upon condition that certain quantities of cigars shall be received in payment, or in consideration therefor, at prices much below their value in the market; these and all similar transactions are a violation of the Excise Law, and Collectors and Deputy Collectors are authorized and required to seize tobacco and cigars which have been or are the subjects of such transactions, and proceed, under section 114 of the Excise Law, for the forfeiture of the same to the Government.

The preparation of Maccaboy flour, or pulverized tobacco, is not regarded as a manufacture; but persons who prepare this article by pickling, sifting, and scenting, or by other processes, and sell the same, are regarded as manufacturers of snuff, and liable to taxation as such. —See Amendment to Sec. 75, New Law.

No. 77.

IN REGARD TO THE MANUFACTURE OF PATENTED ARTICLES.

Whenever a person is the owner of a patent, or of the right to manufacture a patented article, and employs other parties to make such patented article, the patentee or owner of the patent-right will be regarded as the manufacturer, and the tax will be assessed upon the sales as made by him or his agents.

No. 78.

CONCERNING VENDORS OF MAPS, BOOKS, PAMPHLETS, &c.

Itinerant vendors of maps in any form, or of books or pamphlets, other than those exempted by the words of the Excise Law, must take out licenses as peddlers of the first, second, third, or fourth class, as the case may be.

The practice of obtaining subscriptions to such books, pamphlets, or

maps, and of delivering them and receiving the money therefor at the time of subscription or afterwards, is held to be peddling under the Excise Law.

Peddlers must obtain licenses of Collectors of the Districts in which said peddlers respectively reside, and, under such license, they can pursue their occupation in any part of the United States not prohibited to them by local law.

No. 79.

AS TO ARTICLES REMOVED FOR CONSUMPTION OR USE.

Whenever a manufacturer shall use, or shall remove for consumption or use, any articles, goods, wares, or merchandise, which—if removed for sale—would be liable to taxation as manufactures, he shall be assessed on the saleable value of the articles, goods, wares, or merchandise so used, or so removed for consumption or use. It is not necessary, in order to render a manufacturer liable to taxation under this decision, that the articles so removed for consumption or use should be removed from the premises, or even from the building in which they were made.

No. 80.

CONCERNING COUPONS OF BONDS ISSUED BY, OR IN AID OF, A RAILROAD COMPANY.

When bonds are issued by a State, county, city, or town, in aid of a railroad company, whereof the interest is to be paid by the company, the government tax of three per cent. must be withheld, although neither bond nor coupon may express the liability of the company; such an arrangement being virtually an endorsement of the company's bonds by the said State, county, city, or town.

Whether the interest is paid by the State, county, city, or town, and received from the railroad company, or paid by the company directly to the bondholders, is immaterial. In either case, the managers of the company must account to the government for the tax.

When bonds are issued by, or in aid of, a railroad company, the interest of which is made payable in a foreign country, such interest will not be subject to taxation under the 81st section of the Excise Law.

No. 81.

RELATIVE TO LEATHER TANNED, WHEN CURRIED OR FINISHED.

Leather, tanned and removed from the place of manufacture prior to September 1st, is not liable to duty when curried or finished.

All leather, whether damaged or sound, finished or curried in the interest of the parties who tanned the same, is subject to a duty of

one cent per pound on the curried leather; provided, the specific tax had not been previously paid on the tanned leather.

No. 82.

CONCERNING THE ASSESSMENT AND COLLECTION OF TAXES WHERE THE LIABILITY EXISTED PREVIOUS TO MARCH 3D, 1863.

The Act of the 3d instant, amending the Excise Law of July 1st, 1862, will not relieve parties from payment of taxes previously assessed, and from liability to assessment in all cases where such liability existed at the time of the passage of the first named Act.

No. 83.

CONCERNING READY-MADE CLOTHING.

The provision in Sec. 1, of the amended law, exempting from tax clothing made to order, under $1,000, is construed to apply to such clothing or articles of dress, for men's, women's, or children's wear, as are made upon personal order at the shop or place of business of the manufacturer, by the person or persons for whom such articles are made or manufactured; and all clothing or articles of dress sold in quantities exceeding the ordinary personal wants of individuals, or in such quantity as to indicate that the purchaser intends to offer them for sale, will be subject to a duty of three per cent. *ad valorem* on the full amount of sales.

No. 84.

IN REGARD TO GROUND RENTS, ETC.

[The following decision has just been rendered by Mr. Commissioner Boutwell in regard to Perpetual Leases of Land and Ground Rent Deeds, etc.].

I have received your letter of the 12th inst., with form of Lease of Land for ninety-nine years, with right of renewal for ever, and assignment of the same by the Lessee or his representative.

I am of opinion that the Assignment or Deed, as it more properly is, must be stamped as a Conveyance.

The Lease must also be regarded as a Conveyance, and when made it must bear stamp proportionate to its value.

This valuation may be fixed by the market price, or by converting the annual rent into a capital sum at the legal rate of interest of the U. S., viz. six (6) per cent.

ASSESSORS AND COLLECTORS

OF

INTERNAL REVENUE,

(ARRANGED ACCORDING TO STATES AND DISTRICTS.)

CALIFORNIA.

Districts.	Assessors.	Collectors.
1	Caleb T. Fay, *San Francisco.*	Wm. Y. Patch, *San Francisco.*
2	Richard Savage, *Santa Cruz, Santa Cruz Co.*	F. B. Murdock, *San Jose, Santa Clara Co.*
3	Thomas Campbell, *Mokelumne Hill, Calaveras Co.*	John Sedgwick, *Sonora, Tuolumne Co.*
4	J. M. Avery, *Sacramento.*	J. A. Clark, *Folsom, Sacramento Co.*
5	W. A. Eliason, *Petaluma, Sonoma Co.*	Charles Maltby, *Napa City, Sacramento.*

COLORADO TERRITORY.

Districts.	Assessors.	Collectors.
	Daniel Witter, *Denver.*	George W. Brown, *Denver.*

CONNECTICUT.

Districts.	Assessors.	Collectors.
1	Alphonso C. Crosby, *Rockville.*	Jas. G. Bolles.
2	John B. Wight, *Clinton.*	John Woodruff, *New Haven.*
3	Jesse S. Ely, *Norwich.*	Ezra Dean, *Woodstock.*
4	Reuben Rockwell, *Colebrook.*	David F. Hollister, *Bridgeport.*

DAKOTAH TERRITORY.

Districts.	Assessors.	Collectors.
	Joseph LeBerge, *Elk Point.*	

DELAWARE.

Districts.	Assessors.	Collectors.
1	John P. McLear, *Wilmington.*	Charles H. B. Day. *Dover.*

DISTRICT OF COLUMBIA.

Districts.	Assessors.	Collectors.
1	Peter M. Pearson, *Washington.*	Sayles J. Bowen, *Washington.*

ILLINOIS.

Districts.	Assessors.	Collectors.
1	Philip Wadsworth, *Chicago.*	George Schneider, *Chicago.*
2	Duncan Ferguson, *Rockford.*	Wait Talcott, *Rockford.*
3	Lester H. Robinson, *Morrison, Whitesides Co.*	Henry A. Mix, *Oregon, Ogle Co.*
4	William D. Henderson, *Aledo, Mercer Co.*	Seth C. Sherman, *Quincy.*
5	Thomas C. Moore, *Peoria.*	John H. Bryant, *Princeton.*
6	Eri L. Waterman, *Ottawa.*	Lewis Elsworth, *Naperville, Du Page Co.*
7	George W. Rives, *Paris, Edgar Co.*	W. T. Cunningham, *Danville, Vermilion Co.*
8	Peter Folsom, *Bloomington, McLean Co.*	Turner R. King, *Springfield.*
9	Amos C. Babcock, *Canton, Fulton Co.*	William G. Green, *Petersburg, Menard Co.*
10	John Moses, *Winchester, Scott Co.*	Jediah F. Alexander, *Greenville, Bond Co.*
11	Peter Smith, *Sumner, Lawrence Co.*	Robert D. Noleman, *Centralia, Marion Co.*
12	John Scheil, *Belleville.*	Willard C. Flagg, *Alton, Madison Co.*
13	DeWitt C. Barbour. *Tamaroa, Perry Co.*	Daniel G. Hay, *Cairo.*

INDIANA.

Districts.	Assessors.	Collectors.
1	James G. Hutchinson, *Vincennes.*	Horace B. Shepherd, *Vincennes.*
2	Thomas C. Slaughter, *Corydon, Harrison Co.*	Henry Crawford, *New Albany.*
3	William F. Browning, *Bloomington, Monroe Co.*	John S. S. Hunter, *Bloomington, Monroe Co.*
4	W. V. Kyger, *Brookville, Franklin Co.*	James L. Yater, *Aurora, Dearborn Co.*
5	John Yaryan, *Richmond, Wayne Co.*	Samuel W. Harlan, *Muncie, Delaware Co.*
6	William A. Bradshaw, *Indianapolis, Marion Co.*	Theodore P. Haughey, *Indianapolis, Marion Co.*
7	James Farrington, *Terra Haute.*	John G. Crain, *Rockville.*
8	Joseph Potter, *Delphi, Carroll Co.*	John L. Smith, *Stockwell, Tippecanoe Co.*
9	David Turner, *Crown Point, Lake Co.*	John F. Dodds, *Logansport, Cass Co.*
10	James S. Frazer, *Warsaw, Kosciusco Co.*	Warren H. Withers, *Fort Wayne, Allen Co.*
11	Winburn R. Pierce, *Anderson, Madison Co.*	Dewitt C. Chipman, *Noblesville, Hamilton Co.*

IOWA.

Districts.	Assessors.	Collectors.
1	R. M. Pickel, *Mount Pleasant, Henry Co.*	J. C. Walker, *Fort Madison, Lee Co.*
2	Pliny Fay, *Muscatine, Muscatine Co.*	Geo. W. Ells, *Davenport, Scott Co.*
3	Jesse T. Jarrett, *Dubuque.*	Levi Fuller, *West Union, Fayette Co.*
4	G. H. Jerome, *Iowa City, Johnson Co.*	Wm. F. Cowles, *Oskaloosa, Mahaska Co.*
5		Horace Everett, *Council Bluffs, Pottawatomie Co*
6	Delos Arnold, *Marshalltown, Marshall Co.*	S. B. Hewitt, *Eagle Grove, Wright Co.*

KANSAS.

Districts.	Assessors.	Collectors.
	James F. Legate, *Lawrence.*	John Speer, *Lawrence.*

KENTUCKY.

Districts.	Assessors.	Collectors.
1	Charles S. Todd, *Owensboro', Daviess Co.*	George D. Blakey, *Russellville.*
2	William M Spencer, *Greensburgh, Greene Co.*	Willard Davis, *Richmond.*
3	Edgar Needham, *Louisville.*	Philip Speed, *Louisville.*
4	Wm. L. Rankin.	Richard Apperson, *Mount Sterling.*

LOUISIANA.

Districts.	Assessors.	Collectors.
	Wm. H. Higgins.	Geo. S. Denison.

MAINE.

Districts.	Assessors.	Collectors.
1	Nathaniel G. Marshall, *Portland.*	Nathaniel J. Miller, *Portland.*
2	Hannibal Belcher, *Farmington.*	Jesse S. Lyford, *Lewiston.*
3	George W. Wilcox, *Gardiner.*	Peter F. Sanborn, *Readfield.*
4	George P. Sewall, *Oldtown.*	Aaron A. Wing, *Bangor.*
5	Nathaniel A. Joy, *Ellsworth.*	John West, *Franklin.*

MARYLAND.

Districts.	Assessors.	Collectors.
1	George W. Russum, *Denton, Caroline Co.*	J. T. McCullough.
2	John W. Webster, *Thomas Run, Harford Co.*	James L. Ridgely, *Baltimore.*
3	William E. Beale, *Baltimore.*	Peter G. Sauerwein *Baltimore.*
4	Elias Davis, *Boonsborough.*	Frederick Schley, *Frederick.*
5	William Welling, *Clarksville, Howard Co.*	George W. Dawson, *Poolesville, Montgomery Co.*

MASSACHUSETTS.

Districts.	Assessors.	Collectors.
1	Charles G. Davis, *Plymouth.*	Walter C. Durfee, *Fall River.*
2	Elias S. Beals, *North Weymouth.*	Charles P. Huntington, *Milton.*
3	James Ritchie, *Boston.*	James W. Stone, *Boston.*
4	Otis Clapp, *Boston.*	John Sargent, *Boston.*
5	Amos Noyes, *Newburyport.*	J. Vincent Browne, *Salem.*
6	Charles Hudson, *Lexington.*	George Cogswell, *Haverhill.*
7	C. C. Esty, *Framingham.*	John Nesmith, *Lowell.*
8	Ivers Phillips, *Worcester.*	Adin Thayer, *Worcester.*
9	Amasa Norcross, *Fitchburg.*	Daniel W. Alvord, *Greenfield.*
10	C. N. Emerson, *Pittsfield.*	Edward R. Tinker, *North Adams.*

MINNESOTA.

Districts.	Assessors.	Collectors.
1	Geo. W. Baker, *Rochester, Olmstead Co.*	John Norris Hall, *Mankato, Blue Earth Co.*
2	H. G. O. Morrison, *St. Paul.*	Thomas G. Jones, *Anoka, Anoka Co.*

MICHIGAN.

Districts.	Assessors.	Collectors.
1	Joseph R. Bennet, *Detroit.*	L. G. Berry, *Detroit.*
2	Elisha J. House, *Paw Paw, Van Buren Co.*	Alexander H. Morrison, *St. Joseph, Berrien Co.*
3	Whitney Jones, *Lansing, Ingham Co.*	Ira Mayhew, *Albion, Calhoun Co.*
4	Alonzo Sessions, *Ionia, Ionia Co.*	Aaron B. Turner, *Grand Rapids, Kent Co.*
5	Luther Stanley, *Birmingham, Oakland Co.*	Dexter Mussey, *Romeo, Macomb Co.*
6	Townsend North, *Vassar, Tuscola Co.*	Samuel N. Warren, *Flint, Genesee Co.*

MISSOURI.

Districts.	Assessors.	Collectors.
1	Theophile Papin, *St. Louis.*	Samuel H. Gardner, *St. Louis.*
2	Daniel Q. Gale, *Washington, Franklin Co.*	Elijah W. Murphy.
3	Joseph A. Hay, *La Grange, Lewis Co.*	C. B. Wilkinson, *St. Joseph, Buchanan Co.*

NEBRASKA.

Districts.	Assessors.	Collectors.
	Joseph H. Burbank, *Falls City.*	James Sweet, *Nebraska City.*

NEVADA TERRITORY.

Districts.	Assessors.	Collectors.
	Warren Warren, *Carson City.*	James S. Dilley, *Carson City.*

NEW HAMPSHIRE.

Districts.	Assessors.	Collectors.
1	George M. Herring, *Farmington.*	James M. Lovering, *Exeter.*
2	Isaac W. Smith, *Manchester.*	John Kimball, *Concord.*
3	Bolivar Lovell, *Paper Mill Village, Cheshire Co.*	Daniel P. Wheeler, *Orford.*

NEW JERSEY.

Districts.	Assessors.	Collectors.
1	Josiah C. Sparks, *Carpenter's Landing, Glo'str Co.*	Wm. S. Sharp, *Salem, Salem Co.*
2	George W. Cowperthwait, *Tom's River, Ocean Co.*	Stephen B. Smith, *Pennington, Mercer Co.*
3	Robert Rusling, *Hackettstown, Warren Co.*	Elston Marsh, *Plainfield.*
4	Nathaniel Lane, *Paterson.*	Eugene Ayres, *Morristown.*
5	George A Halsey, *Newark.*	Daniel M. Wilson. *Newark.*

TERRITORY OF NEW MEXICO.

Districts.	Assessors.	Collectors.
	Vincent St. Vrain.	Charles Blumner, *Santa Fe.*

NEW YORK.

Districts.	Assessors.	Collectors.
1	Henry W. Eastman, *Roslyn, Queens Co.*	George F. Carman, *Patchogue, Suffolk Co.*
2	John Williams, *Brooklyn.*	A. M. Wood, *Brooklyn.*
3	William E. Robinson, *Brooklyn.*	Henry C. Bowen, *Brooklyn.*
4	Pierce C. Van Wyck, *New York.*	John Mack, *New York.*
5	George F. Bellows, *New York.*	Joseph Hoxie, *New York.*
6	John F. Cleveland, *New York.*	William Orton, *New York.*
7	Geo. F. Steinbrenner, *New York.*	Marshall B. Blake, *New York.*
8	Anthony J. Bleecker, *New York.*	Geo. P. Putnam, *New York.*
9	Homer Franklin, *New York.*	Edgar Ketchum, *New York.*
10	Horace M. Dewey. *Mount Kisco, Westchester Co.*	
11	James C. Curtis, *Cochecton Sullivan County.*	John G. Wilkin, *Middletown.*

NEW YORK—(*continued.*)

Districts.	Assessors.	Collectors.
12	James Mackin, *Fishkill Landing.*	Joshua T. Waterman, *Hudson.*
13	Frederick Cooke, *Catskill.*	William Masten, *Kingston.*
14	John G. Treadwell, *Albany.*	Theodore Townsend, *Albany.*
15	Philip H. Neher, *Granville, Washington Co.*	Gideon Reynolds, *Troy.*
16	Lawrence Myers, *Plattsburgh.*	Walter A. Faxon, *Chestertown, Warren Co.*
17	Uriah D. Meeker, *Malone.*	Erasmus D. Brooks, *Potsdam.*
18	George T. Handford, *Schenectady.*	James H. Burr, *Gloversville, Fulton Co.*
19	Hascall Ramsford, *Norwich, Chenango Co.*	George W. Ernst, *Cooperstown.*
20	Nelson J. Beach, *Watson, Lewis Co.*	Lawrence L. Merry, *Ilion, Herkimer Co.*
21	Charles M. Dennison, *Rome.*	Thomas R. Walker, *Utica.*
22	Leonard Ames, *Mexico, Oswego Co.*	Ralph H. Avery, *Wampsville, Madison Co.*
23	William Candee, *Syracuse.*	Alfred Wilkinson, *Syracuse.*
24	Joseph W. Gates, *Ontario, Wayne Co.*	William A. Halsey, *Port Byron, Cayuga Co.*
25	Lewis Peck, *Phelps.*	Myron H. Clark, *Canandaigua.*

NEW YORK, (*continued.*)

Districts.	Assessors.	Collectors.
26	Alfred Wells, *Ithaca.*	Simon C. Hitchcock, *Binghampton.*
27	John J. Nicks, *Elmira.*	Seymour F. Denton, *Corning.*
28	John W. Graves, *Medina, Orleans Co.*	Saml. P. Allen, *Rochester.*
29	James P. Murphy, *Lockport.*	John B. Halsted, *Castile, Wyoming Co.*
30	Otis F. Presbrey, *Buffalo.*	Philip Dorsheimer, *Buffalo.*
31	Henry S. Woodruff, *Franklinville, Cattaraugus Co.*	Milton Smith, *Mayville, Chautauque Co.*
32	S. P. Gilbert, *New York.*	Sheridan Shook, *New York.*

OHIO.

Districts.	Assessors.	Collectors.
1	Charles R. Fosdick, *Cincinnati.*	Thomas Spooner, *Cincinnati.*
2	James Pullan, *Cincinnati.*	Reuben M. W. Taylor, *Cincinnati.*
3	William Miner, *Lebanon.*	John L. Martin, *Dayton.*
4	James Walker, *Bellefontaine, Logan Co.*	F. M. Wright, *Urbana, Champaign Co.*
5	George W. Berry, *Upper Sandusky.*	Shelby Taylor, *Lima.*

OHIO—(*continued.*)

Districts.	Assessors.	Collectors.
6	D. H. Murphy, *Ripley.*	David Sanders, *Wilmington, Clinton Co.*
7	Isaac M. Banett, *Spring Valley, Greene Co.*	A. P. Stone, *Columbus.*
8	C. S. Hamilton, *Marysville, Union Co.*	Isaac Ranney, *Delaware, Delaware Co.*
9	Luther A. Hall, *Tiffin, Seneca Co.*	John F. Dewey, *Norwalk, Huron Co.*
10	E. Graham, *Perrysburgh, Wood Co.*	S. A. Raymond, *Toledo.*
11	Daniel McFarland, *Portsmouth.*	John Campbell, *Ironton, Lawrence Co.*
12	Charles F. Shaeffer. *Lancaster.*	Nathan Denny, *Circleville.*
13	Benjamin Grant, *Mt. Vernon, Knox Co.*	Albert A. Guthrie, *Zanesville.*
14	Aaron Pardee, *Wadsworth, Medina Co.*	N. B. Gates, *Elyria, Lorain Co.*
15	Israel R. Waters, *Marietta, Nash Co.*	Eliakim H. Moore, *Athens, Athens Co.*
16	John H. Barnhill, *New Philad., Tuscarawas Co.*	Charles J. Albright, *Cambridge, Guernsey Co.*
17	Joseph C. McCleary, *Warrenton, Jefferson Co.*	Joseph R. Arter, *New Lisbon, Columbiana Co.*
18	John E. Hurlbut, *Cleveland.*	Richard C. Parsons, *Cleveland.*
19	Horace Y. Beebe, *Ravenna, Portage Co.*	Henry Fassett, *Ashtabula, Ashtabula Co.*

OREGON.

Districts.	Assessors.	Collectors.
	Thomas Frazar, *Portland.*	Lawrence W. Coe, *Dallas.*

PENNSYLVANIA.

Districts.	Assessors.	Collectors.
1	Washington Keith, *Philadelphia.*	Jasper Harding, *Philadelphia.*
2	Thomas W. Sweeney, *Philadelphia.*	John H. DIEHL, *Philadelphia.*
3	J. Fletcher Budd, *Philadelphia.*	William J. Wainwright, *Philadelphia.*
4	Delos P. Southworth, *Philadelphia.*	John M. Riley, *Philadelphia.*
5	Edwin T. Chase, *Philadelphia.*	John W. Cowell, *Doylestown.*
6	Samuel McHose, *Allentown.*	David Newport.
7	Thomas W. Cheyney, *Westchester.*	William Baker, *Westchester.*
8	Alexander P. Jutton, *Reading.*	Diller Luther, *Reading.*
9	James K. Alexander, *Lancaster.*	Alexander H. Hood, *Lancaster.*
10	John Early, *Palmyra, Lebanon Co.*	James A. Inness, *Pottsville.*
11	Samuel Oliver, *Easton, Northampton Co.*	Edgar T. Foster, *Mauch Chunk, Carbon Co.*

PENNSYLVANIA—*continued.*

Districts.	Assessors.	Collectors.
12	William Jessup, *Montrose, Susquehanna Co.*	Joseph H. Scranton, *Scranton, Luzerne Co.*
13	Benjamin P. Fortner, *Cattawissa, Columbia Co.*	H. Lawrence Scott, *Towanda, Bradford Co.*
14	Daniel Kendig, *Middletown.*	Adam K. Fahnestock, *Harrisburg.*
15	Horace Bonham, *York.*	Levi Kauffman, *Mechanicsburgh.*
16	Robert G. Harper, *Gettysburgh.*	Edward Scull, *Somerset.*
17	John Dean, *Holidaysburg.*	Samuel J. Royer, *Johnstown.*
18	George Boal.	George Bubb, *Montourville, Lycoming Co.*
19	Daniel Livingston, *Curwensville, Clearfield Co.*	John W. Douglass, *Erie.*
20	Joseph H. Lenhart, *Meadville.*	William F. Clark, *Mercer.*
21	D. W. Shryock, *Greensburgh.*	Jasper M. Thompson, *Uniontown.*
22	Henry A. Weaver, *Pittsburgh.*	John Shed, *Pittsburgh.*
23	Samuel Marks, *Butler.*	David N. White, *Alleghany.*
24	Samuel Davenport, *Beaver.*	David Sankey, *Newcastle.*

RHODE ISLAND.

Districts.	Assessors.	Collectors.
1	Thomas G. Turner, *Providence.*	L. B. Frieze, *Providence.*
2	William A. Pierce, *Johnston.*	William D. Brayton, *Warwick.*

UTAH TERRITORY.

Districts.	Assessors.	Collectors.
	Jesse C. Little, *Great Salt Lake City.*	Robert T. Burton, *Great Salt Lake City.*

VERMONT.

Districts.	Assessors.	Collectors.
1	William C. Kittredge, *Fairhaven.*	Joseph Poland, *Montpelier.*
2	Thomas E. Powers, *Woodstock.*	Geo. A. Merrill, *St. Johnsbury.*
3	Henry C. Adams, *Alburgh Springs.*	Carlos Baxter, *Burlington.*

VIRGINIA.

Districts.	Assessors.	Collectors.
1	John Parkinson, *Cameron, Marshall Co.*	Jas. C. Orr.
2	A. G. Leonard, *Parkersburgh.*	Thos. S. Conley, *Parkersburg.*
3		
4	Jno. M. Down.	Geo. C. Tyler, *Accomack Co.*

WASHINGTON TERRITORY.

Districts.	Assessors.	Collectors.
	J. G. Sparks, *Walla Walla.*	H. A. Goldsborough, *Olympia.*

WISCONSIN.

Districts.	Assessors.	Collectors.
1	Charles A. Bronson, *Milwaukie.*	Thomas J. Emerson, *Racine.*
2	David Atwood, *Madison.*	Edwin R. Wadsworth, *Madison.*
3	Bernard W. Brisbois, *Prairie du Chien.*	J. H. Warren, *Albany, Greene Co.*
4	Orrin Hatch, *Oakfield Centre, Fond du Lac Co*	James H. Babcock, *Beaver Dam, Dodge Co.*
5	George Gary, *Oshkosh, Winnebago Co.*	Horace Meriam, *Berlin, Marquette Co.*
6	James B. Gray, *Hudson, St. Croix Co.*	William T. Price, *Black River Falls, Jackson Co*

UNITED STATES DEPOSITARIES.*

Hon. F. E. Spinner, Treasurer United States, Washington, D. C.

Ezra Lincoln,	Assistant Treasurer	United States,		Boston.
John J. Cisco,	do.		do.	New York city.
Arch'd McIntyre,	do.		do.	Philadelphia.
D. W. Cheesman,	do.		do.	San Francisco.
Benj. Farrar,	do.		do.	St. Louis.
Christian Metz, Jr.,	Designated Depositary	U. S.,		Buffalo, N. Y.
H. W. Hoffman,	do.	do.	do.	Baltimore, Md.
Enoch T. Carson,	do.	do.	do.	Cincinnati, Ohio.
C. W. Batchelor,	do.	do.	do.	Pittsburg, Penn.
C. B. Cotton,	do.	do.	do.	Louisville, Ky.
Luther Haven,	do.	do.	do.	Chicago, Ill.
H. K. Sanger,	do.	do.	do.	Detroit, Mich.
W. T. Matlock,	do.	do.	do.	Oregon City, Or'gon.
Jos. Cushman,	do.	do.	do.	Olympia, Wash. Ter.
C. Nichols,	do.	do.	do.	St. Paul, Minnesota.
John Greiner,	do	do.	do.	Santa Fé, New Mex.
B. M. Trumbull,	do	do.	do.	Omaha City, Neb. T.
B. W. Reynolds,	do.	do.	do.	St. Croix, Wis.

* The original certificate of a deposit, made with either of these officers, will be received at the office of the Commissioner of Internal Revenue for the purchase of stamps, or in payment of any description of internal revenue tax.

AN ACT

To amend an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the assessors, assistant-assessors, collectors, and deputy collectors, appointed, or who may be appointed, under the provisions of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and all subsequent acts in relation thereto which have been or may be enacted, are hereby authorized and empowered to administer oaths or affirmations in all cases where the same are or may be required by the acts as aforesaid: *Provided*, That no fees shall be charged or allowed therefor.

SEC. 2. *And be it further enacted*, That the Commissioner of Internal Revenue shall be authorized and empowered, and hereby is authorized and empowered, to furnish and supply the assistant-treasurers or collectors of the United States at San Francisco, State of California, and Portland, State of Oregon, with adhesive stamps, or stamped paper, vellum, or parchment, according to the provisions of the internal revenue laws referred to in the preceding section, under such regulations and conditions as he may from time to time prescribe, and without requiring payment in advance therefor, anything in existing laws to the contrary notwithstanding: *Provided*, That no greater commission shall be allowed than is now provided for by law.

SEC. 3. *And be it further enacted*, That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: *Provided*, That the provisions of this section shall not apply to any

stamp appropriated to denote the duty charged on proprietary articles.

SEC. 4. *And be it further enacted*, That all official instruments, documents, and papers, issued or used by the officers of the United States government shall be, and hereby are, exempt from duty.*

SEC. 5. *And be it further enacted*, That the ninety-fifth section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper made, signed, or issued prior to the first day of March, Anno Domini eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect: *Provided* That no instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto, or used thereon, and the initials of the person using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper, as evidence, or his agent or attorney, is authorized in the presence of the court to stamp the same as hereinbefore provided. And section twenty-four of an act entitled "An act increasing, temporarily, the duties on imports, and for other purposes," approved July 14th, Anno Domini eighteen hundred and sixty-two, is hereby repealed.

Approved, December 25, 1862.

* This is construed to exempt from duty only those official instruments, documents, and papers issued or used by the officers of the United States Government, the duties on which, if paid, would be a charge upon the Treasury of the United States.

This exemption will also apply to official instruments, documents, and papers issued or used by the officers of a State.

AN ACT

*To amend an act entitled "An Act to provide internal revenue to support the government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and for other purposes.**

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an act to amend an act entitled "An act to provide internal revenue to support the government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be, and the same hereby is, amended as hereinafter set forth, namely:

That wherever any written notice, or other instrument in writing, is required, the same shall be lawful if written or partly written and printed.

AUTHORIZING ASSISTANT ASSESSORS TO MAKE LISTS.

That section eleven be, and hereby is, amended so as to authorize assistant assessors to perform any duties therein imposed upon assessors.

COLLECTORS AND DEPUTY COLLECTORS.

That section nineteen be so amended that the deputy collector, as well as the collector, may perform all the duties required of the said collector in the said section; and any notice required by said section to persons who neglect to pay their taxes may be sent by mail or left at the dwellings or usual places of business of such persons, if any they have, written or printed, and said notice shall state the amount of duty or tax for which such persons are liable, including the ten per centum additional, as provided for in said section, demanding payment of the same; and with respect to all such duties or taxes as are not included in the annual lists as provided for in said section, and all taxes and duties the collection of which

* This Act does not relieve parties from payment of taxes previously assessed, or from liability to assessment in all cases where such liability existed at the time of the passage of the first named act.

is not otherwise provided for in said act, it shall be the duty of each collector in person or by deputy to demand payment therefor, in the manner provided, within ten days from and after the expiration of the time within which such duty or tax should have been paid; and any copy of distraint shall be left at the dwelling or usual place of business of the owner or possessor of the property distrained: *Provided*, That such special demand shall not be necessary in respect to taxes assessed by section seventy-seven of said act.

PENALTY FOR OBSTRUCTING COLLECTORS IN DISCHARGE OF DUTY.

That section twenty-eight be, and hereby is, amended, by striking out the words "forfeit and pay the sum of five hundred dollars," and inserting in lieu thereof "upon conviction thereof by a court of competent jurisdiction, forfeit and pay the sum of five hundred dollars, or be imprisoned for a term not exceeding two years, at the discretion of the court."

FRAUDULENT EVASION OF DUTIES.

That section forty-three be amended by striking out the following words: ["and any person who shall use any cask or package so marked, for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a penalty (of 500 dollars) for each cask or package so used,"] and inserting in lieu thereof "and any person who shall fraudulently use any cask or package so marked for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty (of 500 dollars), as provided, for each cask or package so used."

FIREPROOF BONDED WAREHOUSE.

That section forty-four be, and hereby is, amended, by striking out the words "to be contiguous to such distillery." That sec. 55 be, and hereby is amended, by inserting after the words "shall not be paid at the time of rendering the account of the same, as herein required," the words—"or at the time when they shall become payable."

CONCERNING LICENSES.

That section sixty-four be, and hereby is, so amended, "That no license shall be required of an attorney having taken out a

license as such in consequence of being employed to purchase, rent, or sell real estate, or to collect rent thereon for others in the ordinary course of business; in paragraph number sixteen by inserting after the word "taverns," the words "or eating-houses;" by adding to paragraph number twenty-eight the following words: "Nor shall apothecaries who have taken out a license as such be required to take out a license as retail dealers in liquors in consequence of selling alcohol;" and in paragraph number twenty-nine by inserting after the word "merchandise," "or who shall manufacture by hand or machinery, for any other person, or persons, goods, wares, or merchandise."

That section sixty-four be, and hereby is, further amended by adding, at the end thereof, the following paragraphs:

RESPECTING ARCHITECTS, &c.

(Thirty-four.) Architects and civil engineers shall pay ten dollars for each license. Every person whose business it is to plan, design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer under this act: *Provided*, That this shall not include a practical carpenter who labors on a building.

BUILDERS AND CONTRACTORS.

(Thirty-five.) Builders and contractors shall pay twenty-five dollars for each license. Every person whose business it is to construct buildings, or ships, or bridges, or canals, or railroads by contract, shall be regarded as a builder and contractor under this act: *Provided*, That no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year.

CONCERNING STALLIONS, &c.

(Thirty-six.) Stallions and jacks, owners of, shall pay ten dollars for each license. Every person who keeps a male horse or a jackass for the use of mares, requiring or receiving pay therefor, shall be required to take out a license under this act, which shall contain a brief description of the animal, its age, and place or places where used or to be used: *Provided*, That all accounts, notes, or demands, for the use of any such horse or jack without a license, as aforesaid, shall be invalid and of no force in any court of law or equity.

LOTTERY TICKET DEALERS.

(Thirty-seven.) *Lottery ticket dealers* shall pay one thousand dollars for each license. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate, or device representing or intended to represent a lottery ticket or any fractional part thereof, or any policy or numbers in any lottery, or shall manage any lottery or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer under this act.

(Thirty-eight.) *Insurance agents* shall pay ten dollars for each license. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company, or companies, shall be regarded as an insurance agent under this act: *Provided*, That no license shall be required of any insurance agent or broker whose receipts, as such agent, are less than the sum of six hundred dollars in any one year.

(Thirty-nine.) *Butchers* shall pay ten dollars for each license. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher under this act.

BUTCHERS NOT LIABLE AS RETAIL DEALERS.

No butcher having taken out a license, and paid ten dollars therefor, shall be required to take out a license as retail dealer on account of selling other articles at the same store, stall, or premises: *Provided, further*, That butchers who retail butchers' meat exclusively from a cart or wagon, by themselves or agents, shall be required to pay five dollars only for each license, any existing law to the contrary notwithstanding, and having taken out a license therefor shall not be required to take out a license as a peddler for retailing butchers' meat, as aforesaid: *And provided, further*, That no license shall be required of a butcher whose annual sales do not exceed one thousand dollars.

DEFINING RETAIL DEALERS.

(Forty.) Retail dealers shall pay ten dollars for each license. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including wines, spirituous or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco, and whose annual sales exceed one thousand, and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer under this act.

WHOLESALE DEALERS.

(Forty-one.) Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay twenty-five dollars for each license; if exceeding fifty thousand and not exceeding one hundred thousand dollars, shall pay fifty dollars for each license; exceeding one hundred thousand and not exceeding two hundred and fifty thousand dollars, shall pay one hundred dollars for each license; exceeding two hundred and fifty thousand and not exceeding five hundred thousand dollars, shall pay two hundred dollars for each license; exceeding five hundred thousand and not exceeding one million dollars, shall pay three hundred dollars for each license; exceeding one million and not exceeding two million dollars, shall pay five hundred dollars for each license; exceeding two millions of dollars, shall pay two hundred and fifty dollars for every million of dollars in excess of two millions of dollars, in addition to the five hundred dollars. Every person shall be regarded as a wholesale dealer under this act whose business or occupation it is to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including distilled spirits, fermented liquors or wines, but not excluding drugs, medicines, cigars, snuff, or tobacco, whose annual sales exceed twenty-five thousand dollars; and the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year, unless he has made or proposes to make some change in his business that will obviously reduce the amount of his annual sales; nor shall any license as wholesale dealer allow any such person to act as a commercial broker: *Provided*, That any license understated may be again assessed.

WHOLESALE LIQUOR DEALERS.

(Forty-two.) Wholesale dealers in liquors shall pay for each license the amount required in this act for license to wholesale dealers. Every person other than the distiller or brewer, who shall sell or offer for sale any distilled spirits, fermented liquors, and wines of all kinds, in quantities of more than three gallons at one time, or whose annual sales shall exceed twenty-five thousand dollars, shall take out a license as a wholesale dealer in liquors.

RETAIL LIQUOR DEALERS.

(Forty-three.) Retail dealers in liquors shall pay for each license the amount required in this act for license to retail dealers. Every person other than a distiller or brewer, who shall sell or offer for sale any distilled spirits, fermented liquors, or wine of any description, in quantities of three gallons or less, and whose annual sales do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors under this law: but nothing herein contained shall authorize the sale of any spirits, liquors, wines, or malt liquors to be drank on the premises: *Provided*, That no person licensed to keep a hotel, inn, or tavern shall be allowed to sell any liquors to be taken off the premises, and no person licensed to keep an eating house shall be allowed to sell spirituous or vinous liquors. And no person who has taken out a license to keep a hotel, inn, or eating house shall be required to take out a license as a tobacconist, because of any tobacco or cigars furnished in the usual course of the business as a keeper of a hotel, inn, tavern, or eating-house.

DUTIES ON MANUFACTURES.

That section seventy-five be, and hereby is, amended, by inserting after the words "Provided, That white lead, oxide of zinc, and sulphate of barytes," the words "and paints and painters' colors;" by inserting before the words "on lard oil," and attached to the next preceding sentence, as follows: "and all duties or taxes on coal mined, and delivered by coal operators at the mines on contracts made prior to July first, eighteen hundred and sixty-two, shall be paid by the purchaser thereof," by striking out the following words: "on sugar, refined, whether, loaf, lump, granulated, or pulverized, two mills per pound; on sugar, refined, or made from molasses, sirup of molasses, melado, or concentrated melado, two mills per pound," and inserting in lieu thereof as follows: "sugar refiners shall pay one and one-half of one per cent. on the gross amount of sales of all the products of their manufactories: *Provided*, That every person shall be regarded as a sugar refiner under this act whose business it is to advance the quality and value of sugar by melting and re-crystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall advance the quality or value of molasses and concentrated molasses,

melado or concentrated melado, by boiling or other process;" and by inserting therein, in lieu of any other duties, or rates of duty, on the articles hereinafter enumerated in this section, or provisions existing in relation thereto, the following:—

On marine engines, three per centum ad valorem;

On rivets, exceeding one-fourth of one inch in diameter, nuts, wrought railroad chairs, bolts, and horseshoes, two dollars per ton: *Provided*, That where a duty upon the iron from which said articles shall have been made has been actually paid, an additional duty only shall be paid of fifty cents per ton;

On rolled brass, copper, and yellow sheathing metal, in rods or sheets, one per centum ad valorem;

On sails, tents, shades, awnings, and bags, made of cotton, flax, or hemp, or part of either, or other materials, three per centum ad valorem: *Provided*, That the sewing of sails, tents, shades, awnings, carpets, and bags, the material whereof belonged to the employer, shall be exempt from duty where the cloth or material from which they are made was imported, or has been subject to and paid a duty.

On tobacco, cavendish, plug, twist, fine-cut, and manufactured of all descriptions, (not including snuff, cigars, and smoking tobacco, prepared with all the stems in or made exclusively of stems,) fifteen cents per pound;

On smoking tobacco prepared with all the stems in, and on smoking tobacco made exclusively of stems, five cents per pound;

On snuff manufactured of tobacco, on stems, or of any substitute for tobacco, ground, dry, or damp, of all descriptions, twenty cents per pound;

On mineral or medicinal water, or waters from springs impregnated with minerals, one cent for each bottle containing not more than one quart; when containing more than one quart, two cents for each bottle;

Tailors, boot and shoemakers, milliners and dressmakers, making clothing or articles of dress for men's, women's, or children's wear, to order as custom-work, and not for sale generally, shall, to the amount of one thousand dollars, be exempt from duty, and for any excess beyond the amount of one thousand dollars shall pay a duty of one per centum ad valorem;

On umbrellas and parasols, made of cotton, silk, or other material, three per centum ad valorem;

On all ships, barks, brigs, schooners, sloops, sail-boats, steamboats (not including the engine), canal boats, and all other vessels or water craft hereafter built, made or constructed, two per cent.;

On sugar-candy and all confectionery made wholly or in part of sugar, valued at fourteen cents per pound or less, two cents per pound; when valued at exceeding fourteen cents and not exceeding forty cents per pound, three cents per pound; when valued at exceeding forty cents per pound, or when sold otherwise than by the pound, five per centum ad valorem;

On all gold leaf fifteen cents per pack, containing not more than twenty books of twenty-five leaves each;

On castings of iron, exceeding ten pounds in weight for each casting, not otherwise provided for in this act, or in the act to which this act is an amendment, one dollar and fifty cents per ton: *Provided*, That there shall be deducted from duties assessed upon railroad cars any duties which may have been assessed and paid upon car-wheels under the provisions of this act;

On clocks and time-pieces, and on clock movements when sold without being cased, three per centum ad valorem.

That section seventy-seven be, and hereby is, amended, by requiring the taxes provided for in that section to be levied, collected, and paid annually, by any person or persons owning, possessing, or keeping any carriage, yacht, plate, or billiard-table; by inserting in the first paragraph of Schedule A, after the words "kept for use," the words "for hire or for passengers;" and by exempting from duty plate belonging to religious societies.

That section seventy-eight be, and hereby is, amended, by reducing the duty so that on horned cattle, slaughtered, the duty shall be twenty cents per head on sheep; and lambs slaughtered, the duty shall be three cents per head; and on hogs, slaughtered, exceeding one hundred pounds in weight, without regard to age, six cents each, and no duty shall be charged on hogs slaughtered of less weight; and the cattle, hogs, and sheep slaughtered by any person for his or her own consumption, not exceeding six of each, shall be exempt from duty.

That Sec. 91 be amended by striking out the word "Gas" wherever it occurs, and by striking out the words "or on any articles manufactured" after the word "advertisements."

CONCERNING RETURNS OF INCOME.

That section ninety-three be amended so that in case of neglect or refusal to make the returns referred to in said section the proceedings thereafter for the assessment and collection of the duty shall be in the same manner as provided for in other cases of neglect.

That Sec. 99 be amended by striking out the words "ninety-three (93)," preceeding the words "of this Act," and inserting ninety-eight (98).

COMMISSION ON THE SALE OF STAMPS.

That section one hundred and two be, and hereby is, amended, by striking out the words "thereupon allow and deduct from," and inserting in lieu thereof the words "allow upon;" by striking out the words "added to the amount, after deducting the allowance of per centum, as aforesaid," and inserting in lieu thereof the words, "paid by the purchaser of such stamped paper, vellum, or parchment;" and by striking out the word "discount" and inserting in lieu thereof the word "commission."

That section one hundred and twelve be, and hereby is, amended, by inserting, after the word "district," where it first occurs, as follows: "of which the deceased person was a resident;" and by inserting after the word "district," where it next occurs, as follows: "of which the deceased person was a resident."

STAMP DUTY ON LOTTERY TICKETS.

SEC. 2. *And be it further enacted*, That on and after the first day of May, eighteen hundred and sixty-three, no person or persons, association, firm, or corporation, shall make, sell, or offer for sale, or dispose of any lottery ticket, or fractional part thereof, or any policy of numbers in any lottery, or any token, certificate, or device representing or intended to represent the holder, or any other person or persons, as entitled or to be entitled, in any lottery, lottery scheme or game of hazard or chance to be drawn, to any prize or share or part of a prize, or any sum or part or share of any sum of money, or other article of value, or any fractional part thereof, without affixing thereto an adhesive stamp or stamps denoting the duty imposed by this act, and in default thereof

shall incur a penalty of fifty dollars for each and every such offence; and no prize or part of a prize drawn to or by any ticket, or fractional part thereof, token, certificate, or device as aforesaid, and no sum of money or thing of value made payable or deliverable upon any stake or investment or risk in or upon any policy of numbers, shall be demanded or recovered by any legal proceedings or otherwise without the ticket or fractional part thereof, or policy of numbers, token, certificate, or device, shall have been duly stamped at the time of the making sale or delivery or disposal thereof; *Provided*, That, in addition to all other penalties and forfeitures now imposed by law for the evasion of stamp duties, any person who shall purchase, obtain, or receive any lottery ticket, or fractional part thereof, or any token, certificate, or device representing or intended to represent a lottery ticket, or fractional part thereof, or any policy of numbers, without first having thereon the stamp imposed by this act, may recover from the person of whom the same was purchased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for such ticket or fractional part thereof, token, certificate, or device staked or invested in or upon any policy of *numbers* as aforesaid, with just and legal cost: *Provided, further*, That the stamp duty herein provided for shall be classed in the act to which this act is an amendment under the foregoing Schedule (B), as follows, to wit:

"Lottery tickets, fractional parts of lottery tickets, policies of numbers in lotteries, tokens, certificates, or devices in any form, representing the holder, or any person or persons, as entitled, or to be entitled, in any lottery, scheme, or game of hazard or chance, hereafter to be drawn, to any prize or portion of a prize or sum of money, or share thereof, or other article of value, or any portion or share thereof, when such ticket, fractional part of a ticket, policy of numbers, token, certificate, or device, shall not exceed one dollar in the amount risked, or in the retail price thereof, fifty cents, (50;) when such ticket, fractional part of a ticket, policy, token, certificate, or device, shall exceed one dollar in the amount risked, or in the retail price thereof, then for each and every dollar, or fractional part thereof, over and above one dollar, as before mentioned, an additional fifty cents, (50:) *Provided, however*, That no stamp duty herein provided for shall be construed to authorize any lottery, or the sale of any lottery tickets, tokens,

or certificates, representing shares or fractional parts of shares therein, within any State or Territory of the United States in which lotteries or the sale of lottery tickets is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory; and nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any sale of lottery tickets on which a duty is required to be-paid by this act."

TAX ON RECEIPTS OF R. R. INSURANCE COMPANIES.

SEC. 3. *And be it further enacted*, That any person or persons, firm, company, or corporation, who shall issue tickets or contracts of insurance against fatal or non-fatal injury to persons while travelling by land or water, shall pay a duty of one per centum on the gross amount of all the receipts for such insurance, and shall be subject to all the provisions and regulations of existing law applicable thereto, in relation to insurance companies: *Provided*, That no stamp duty shall be required upon tickets or contracts of insurance as aforesaid, when limited to fatal or non-fatal injury to persons while travelling.

CONCERNING CONTRACTS FOR PURCHASE, SALE, OR LOAN OF COIN.

SEC. 4. *And be it further enacted*, That all contracts for the purchase or sale of gold or silver coin or bullion, and all contracts for the loan of money or currency secured by pledge or deposit or other disposition of gold or silver coin of the United States, if to be performed after a period exceeding three days, shall be in writing or printed, and signed by the parties or their agents or attorneys; and shall have one or more adhesive stamps, as provided in the act to which this is an amendment, equal in amount to one-half of one per centum and interest at the rate of six per centum per annum on the amount so loaned, pledged, or deposited. And, if any such loan, pledge, or deposit, made for a period not exceeding three days, shall be renewed or in any way extended for any time whatever, said loan, pledge, or deposit shall be subject to the duty imposed on loans exceeding three days. And no loan of currency or money on the security of gold or silver coin of the United States, as aforesaid, or of any certificate or

other evidence of deposit payable in gold or silver coin, shall be made exceeding in amount the par value of the coin pledged or deposited as security; and any such loan so made or attempted to be made shall be utterly void; Provided, That if gold or silver coin be loaned at its par value it shall be subject only to the duty imposed on other loans; *Provided, however*, That nothing herein contained shall apply to any transaction by or with the government of the United States.

UNSTAMPED CONTRACTS TO BE VOID.

SEC. 5. *And be it further enacted*, That all contracts, loans, or sales of gold and silver coin and bullion, not made in accordance with this act, shall be wholly and absolutely void; and in addition to the penalties provided in the act to which this is an amendment, any party to said contract may, at any time within one year from the date of the contract, bring suit before any court of competent jurisdiction to recover back, for his own use and benefit, the money paid on any contract not made in accordance with this act.

LOANS ON DEMAND.

SEC. 6. *And be it further enacted*, That section one hundred and ten be, and hereby is, amended as follows: Any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, shall be considered as a promissory note within the meaning of that section, and shall be stamped accordingly.*

BILLS OF EXCHANGE, ETC.

Any inland bill of exchange, draft, or order for the payment of any sum of money exceeding twenty dollars, otherwise than at sight or on demand, and any promissory note shall (in lieu of the duties prescribed in the foregoing schedule) have a stamp or stamps affixed thereon denoting a duty as follows, viz. upon every sum of two hundred dollars or any fractional part thereof, if payable on demand or at any time not exceeding thirty-three days including the grace from the date or sight, of one cent.

* This provision does not affect the rates of duty upon checks, drafts, &c. under the old Law.

If payable at any time exceeding thirty-three days as aforesaid, and not exceeding sixty-three days, including the grace, from date or sight, of two cents.

If payable at any time exceeding sixty-three days, as aforesaid, and not exceeding ninety-three days, including the grace, from date or sight, of three cents.

If payable at any time exceeding ninety-three days, as aforesaid, and not exceeding four months from date or sight and grace, of four cents.

If payable at any time exceeding four months, as aforesaid, and not exceeding six months from date or sight, and grace, of six cents.

If payable at any time exceeding six months from date or sight and grace, of ten cents.

GENERAL CERTIFICATES.

The schedule is so amended that the stamp duty on certificates of any other description than those specified in said schedule, in lieu of ten cents as therein prescribed, shall be five cents.

PASSAGE TICKETS.

On passage tickets by any vessel from a port of the United States to a foreign port, costing thirty dollars, or less, fifty cents.

POWERS OF ATTORNEY TO SELL STOCK, ETC.

On any power of attorney for the sale or transfer of any scrip or certificate of profits, or memorandum, showing an interest in the profits or accumulations of any corporation or association, if for a sum not exceeding fifty dollars, the duty shall be ten cents.

POLICIES OF INSURANCE.

On any policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description whether against perils by sea, or by fire, or other peril of any kind, made by any insurance company or its agents, or by any other company or person, in which the premium or assessment shall not exceed ten dollars, ten cents.

BILLS OF SALE OF VESSELS.

On any bill of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons when the consideration shall not exceed five hundred dollars, there shall be affixed a stamp or stamps denoting a duty of twenty-five cents.

If the consideration exceeds five hundred and does not exceed one thousand dollars, the duty shall be fifty cents.

If the consideration exceeds one thousand dollars, for each and every additional amount of one thousand dollars, or any fractional part thereof, in excess of one thousand dollars, the duty in addition shall be fifty cents.

ASSIGNMENT OF MORTGAGE, ETC.

On each and every assignment or transfer of a mortgage, lease, or policy of insurance, a stamp duty shall be paid equal to that imposed on the original instrument

FOREIGN INSTRUMENTS FOR USE IN THE UNITED STATES SUBJECT TO STAMP.

Any power of attorney, conveyance, or document of any kind made, or purporting to be made, in any foreign country to be used in the United States, shall pay the same duty as is required by law on similar instruments or documents when made or issued in the United States; and the party to whom the same is issued or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required.

DUTY ON BOND AND MORTGAGE.

Any mortgage or personal bond for the payment of money, or as security for the payment of any definite or certain sum of money, in lieu of the duties imposed as prescribed in the foregoing Schedule (B), shall have a stamp or stamps affixed thereon denoting a duty upon every sum of two hundred dollars, or any fractional part thereof, of ten cents.

STAMP DUTY LIMITED TO ONE THOUSAND DOLLARS.

No conveyance, deed, mortgage, or writing, whereby any lands, tenements, realty, or other property shall be sold,

granted, assigned or otherwise conveyed, or shall be made as security for the payment of any sum of money, shall be required to pay a stamp duty of more than the sum of one thousand dollars, anything to the contrary notwithstanding.

SOLDIERS' PENSION AND BOUNTY PAPERS EXEMPT.

No stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time, or indemnity awarded for depredations and injuries by certain bands of Sioux Indians.

BONDS, NOTES, ETC.

No stamp duty is required on warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage but one stamp duty shall be required to be placed on such papers: *Provided*, That the stamp duty placed thereon is the highest rate required for said instruments, or either of them.

WEIGH TICKETS, ETC., EXEMPT.

Nor on certificates of the measurement or weight of animals, wood, coal, or other articles; nor on deposit notes to mutual insurance companies for insurance upon which policies subject to stamp duties have been, or are to be, issued; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses.

EXPRESS COMPANIES EXEMPT FROM STAMP DUTY.

The duty or stamps required for transportation by express companies and others is hereby repealed, and such transportation shall be exempt from stamp duty.

STAMP DUTY ON CHARTER PARTIES.

Stamp duty on a contract or agreement for the charter of any ship, or vessel, or steamer, as now provided for in Schedule B, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship, or vessel, or steamer, and any other person or persons

for or relating to the charter of such ship, or vessel, or steamer, if the registered tonnage of such ship or vessel, or steamer, does not exceed one hundred and fifty tons, shall be one dollar.

Exceeding one hundred and fifty tons and not exceeding three hundred tons, three dollars,

Exceeding three hundred tons and not exceeding six hundred tons, five dollars.

Exceeding six hundred tons, ten dollars.

CANCELLATION OF STAMPS.

SEC. 7. *And be it further enacted*, That the Commissioner of Internal Revenue be, and he is hereby authorized to prescribe such method for the cancellation of stamps as a substitute for or in addition to the method now prescribed by law as he may deem expedient and effectual. And he is further authorized in his discretion to make the application of such method imperative upon the manufacturers of proprietary articles, and upon stamps of a nominal value exceeding twenty-five cents each

CANAL AND TURNPIKE COMPANIES.

SEC. 8. *And be it further enacted*, That, on and after the passage of this act, any person or persons owning or possessing, or having the care or management of any canal company or canal navigation or slack-water corporation, or turnpike companies, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest, shall be or shall have been issued to be paid ; and all dividends in scrip or money, or sums of money thereafter declared due or payable to stock-holders of any canal navigation, or slack-water or turnpike company, as part of the earnings, profits, or gains, of said companies, shall be subject to and

PAY A DUTY OF THREE PER CENTUM

on the amount of all such interest, or coupons, or dividends, whenever the same shall be paid. And said canal companies or canal navigation, or slack-water corporations, or turnpike companies, or any person or persons owning, possessing, or having the care or management of any canal company, or canal navigation or slack-water corporation, or

turnpike company, are authorized and required to deduct and withhold from payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest, or coupons, or dividends due and payable, as aforesaid, the said duty or sum of three per centum ; and the duties deducted, as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said canal companies or canal navigation, or slack-water corporations, or turnpike companies, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness upon which interest or coupons are payable, holden by any person or party whatsoever.

RETURN TO BE MADE WITHIN THIRTY DAYS.

And a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for ; and there shall be annexed to every such list or return a declaration, under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer, or some proper officer of said canal company or canal or navigation and slack-water corporation or turnpike companies, that the same contains a true and faithful account of the duties withheld and received during the time when such duties have accrued or should accrue, and not accounted for.

PENALTY IN CASE OF DEFAULT, FIVE HUNDRED DOLLARS.

And for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such canal company or canal, navigation or slack-water corporation or turnpike companies, making such default, shall forfeit, as a penalty, the sum of five hundred dollars ; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collec.

tion shall be made according to the general provisions of the act to which this act is an amendment.

FERRY BOATS.

SEC. 9. *And be it further enacted*, That any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any ferry-boat or vessel used as a ferry-boat, propelled by steam or horse power, in lieu of the duties now imposed by law, shall be subject to pay a duty of one and one-half of one per centum upon the gross receipts of such ferry-boat; and the return and payment thereof shall be made in the manner prescribed in the act to which this is an amendment.

EXPRESS COMPANIES.

SEC. 10. *And be it further enacted*, That on and after the first day of April, eighteen hundred and sixty-three, any person or persons, firms, companies, or corporations carrying on or doing an express business shall, in lieu of the tax and stamp duties imposed by existing laws, be subject to and pay a duty of two per centum on the gross amount of all the receipts of such express business, and shall be subject to the same provisions, rules, and penalties as are prescribed in section eighty of the act to which this is an amendment, for the persons, firms, companies, or corporations owning or possessing or having the management of railroads, steamboats, and ferry-boats; and all acts or parts of acts inconsistent herewith are hereby repealed.

NO TAX ON HOUSE RENT.

SEC. 11. *And be it further enacted*, That in estimating the annual gains, profit, or income of any person, under the act to which this act is an amendment, the amount actually paid by such person for the rent of the dwelling-house or estate on which he resides shall be first deducted from the gains, profit, or income of such person.

RESPECTING GOODS PRODUCED PRIOR TO SEPT. 1ST, 1862.

SEC. 12. *And be it further enacted*, That no duty shall be required to be assessed or collected on beer, lager beer, ale, or porter, brewed or manufactured, or on coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale,

peat, petroleum, or rock oil, distilled spirits, cotton or woollen fabrics, when brewed, manufactured, or distilled prior to the first day of September, eighteen hundred and sixty-two, whether the same was removed for consumption or sale, or not, when the owner, agent, or superintendent of the brewery or premises in which such articles as aforesaid were made, manufactured, produced, or distilled, shall furnish to the assessor of the district, without costs or expense to the United States, satisfactory proof that such beer, lager beer, ale, or porter, or such coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton or woollen fabrics, was actually brewed, manufactured, produced, or distilled prior to the first day of September, eighteen hundred and sixty-two, as aforesaid. *Provided*, That, in addition to the fractional parts of a barrel allowed in section fifty of the act to which this act is an amendment, fractional parts of a barrel may be thirds and sixths when the quantity therein contained is not greater than such fractional part represents: *Provided further*, That from and after the passage of this act, and until the first day of April, eighteen hundred and sixty-four, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty only of sixty cents for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel.

THE COMMISSIONER MAY DEDUCT FOR LEAKAGE.

And provided, further, That the Commissioner of Internal Revenue is authorized to make rules providing for deductions on account of leakage, from the quantity of spirituous liquors subject to taxation, under the act to which this act is an amendment, not exceeding five per centum of the amount removed for sale; and said deductions shall be so adjusted in the different parts of the United States as to be proportioned, as nearly as practicable, to the distances over which the manufacturer usually transports said liquors for the wholesale thereof; and the owner of the aforesaid liquors shall be charged with and pay the expense of ascertaining the leakage.

BREWERS TO MAKE MONTHLY RETURNS.

SEC. 13. *And be it further enacted*, That any brewer of ale, beer, lager beer, porter, or other malt liquors, shall be

required to render accounts and make returns on the first day of each and every month, and no oftener. And no brewer of ale, beer, lager beer, porter, or other malt liquors, shall hereafter be required to keep a record or an account, or to report or return the quantities of grain or other vegetable productions, or other substances put into the mashtub by him or his agent or superintendent for the purpose of producing malt liquors, any law to the contrary notwithstanding.

BANK RETURNS.

SEC. 14. *And be it further enacted*, That every incorporated bank, or other bank legally authorized to issue notes as circulation, which shall neglect or omit to make dividends or additions to its surplus or contingent funds as often as once in six months, shall, in lieu thereof, make returns, under oath, to the Commissioner of Internal Revenue, on the first days of January and July in each year, or within thirty days thereafter, of the amount of profits which have accrued or been earned and received by said bank during the six months next preceding said first days of January and July; and, at the time of making such returns, shall pay to the Commissioner of Internal Revenue a duty of three per cent. on such profits, and shall be subject to the provisions of the eighty-second section of the act to which this is an addition: *Provided*, That the return for the first of January, eighteen hundred and sixty-three, shall be made within thirty days after the passage of this act.

ASSISTANT ASSESSORS TO ASSESS LICENSES IN MAY.

SEC. 15. *And be it further enacted*, That the several assessors shall, on the first Monday of May next, and on the first Monday of May in each succeeding year, direct and cause the several assistant assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they respectively reside, and liable to license duty under the provisions of this act, or of the act to which this is in addition, and assess such persons as in said acts is required. And all licenses so assessed shall continue in force until the first day of May next succeeding. And all licenses granted after the first day of May in any year shall expire on the first day of May following, and shall be issued upon the payment of a

ratable proportion of the whole amount of duty imposed for such license; and each license so granted shall be dated on the first day of the month in which it is issued: *Provided*, That any person, firm, or corporation that on the first day of May next shall hold an unexpired license, shall be assessed a ratable proportion for the time between the expiration of the license and the first day of May, eighteen hundred and sixty-four.

AUTHORIZING COLLECTORS TO FURNISH STAMPS.

SEC. 16. *And be it further enacted*, That in any collection district where, in the judgment of the Commissioner of Internal Revenue, the facilities for the procurement and distribution of stamped vellum, parchment or paper, and adhesive stamps are or shall be insufficient, the Commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the collector of any such district a suitable quantity or amount of stamped vellum, parchment, or paper, and adhesive stamps, without prepayment therefor, and shall allow the highest rate of commissions to the collector allowed by law to any other parties purchasing the same, and may, in advance, require of any such collector a bond, with sufficient sureties to an amount equal to the value of any stamped vellum, parchment or paper, and adhesive stamps which may be placed in his hands and remain unaccounted for, conditioned for the faithful return whenever so required, of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts, sold, or not remaining on hand. And it shall be the duty of such collector to supply his deputies with, or sell to other parties within his district who may make applications therefor, stamped vellum, parchment or paper, and adhesive stamps, upon the same terms allowed by law, or under the regulations of the Commissioner of Internal Revenue, who is hereby authorized to make such other regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public in relation to the matters hereinbefore mentioned, as he may judge necessary and expedient.

ALL INSTRUMENTS VALID TILL 1ST JUNE.

No instrument, document, or paper made, signed, or issued prior to the first day of June, Anno Domini eighteen hundred and sixty-three, without being duly stamped, or having there-

on an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect.

UNLESS REQUIRED AS EVIDENCE IN COURT.

No instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any court until a legal stamp, or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto or used thereon, and the initials of the persons using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper as evidence, or his agent or attorney, is authorized in the presence of the court to stamp the same as heretofore provided by law.

INCREASING THE COMPENSATION OF COLLECTORS AND THEIR DEPUTIES.

SEC. 17. *And be it further enacted*, That, in addition to the compensation now allowed to collectors for their services, and that of their deputies, there shall be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent and exclusively relating to official business; and in calculating the commissions of collectors of internal revenue in districts whence distilled spirits are shipped to be sold in other districts in pursuance of the provisions of the act to which this act is an amendment, the amount of duties due on the quantity of spirits so shipped shall be added to the principal on which the commissions of such collectors are calculated, and a corresponding amount shall be deducted from the principal sum on which the commissions of the collectors in the districts to which such spirits are shipped are calculated: *Provided, however*, That the salary of no collector shall exceed ten thousand dollars.

DUTIES OF THE COMMISSIONER.

SEC. 18. *And be it further enacted*, That it shall be the duty of the Commissioner of Internal Revenue to pay over to the Treasurer of the United States monthly, or oftener if required by the Secretary of the Treasury, all public moneys which may

come into his hands or possession, for which the Treasurer shall give proper receipts and keep a faithful account, and at the end of each month the Commissioner, as aforesaid, shall render true and faithful accounts of all public moneys received or paid out, or paid to the Treasurer of the United States, exhibiting proper vouchers therefor, and the same shall be received and examined by the Fifth Auditor of the Treasury, who shall thereafter certify the balance, if any, and transmit the accounts, with the vouchers and certificate, to the First Comptroller for his decision thereon ; and the Commissioner, as aforesaid, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the Comptroller, or either of them, the inspection of moneys in his hands, and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in a sum not less than one hundred thousand dollars, payable to the United States, conditioned that said Commissioner shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in obedience to law and in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safekeeping and faithful account of all stamps, adhesive stamps, or vellum, parchment or paper bearing a stamp denoting any duty thereon ; which bond shall be filed in the office of the First Comptroller of the Treasury, and such Commissioner shall, from time to time, renew, strengthen, and increase his official bond as the Secretary of the Treasury may direct.

DEPUTY COMMISSIONER APPOINTED

Sec. 19. *And be it further enacted*, That the President shall appoint in the department of the Treasury, by and with the advice and consent of the Senate, a competent person, who shall be called the Deputy Commissioner of Internal Revenue, with an annual salary of $2,500, who shall be charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as Commissioner of Internal Revenue in the absence of that officer, and exercise

the privilege of franking all letters and documents pertaining to the office of Internal Revenue.

REVENUE AGENTS AND THEIR DUTIES.

SEC. 20. *And be it further enacted*, That the Secretary of the Treasury may appoint not exceeding three revenue agents, whose duties shall be, under the direction of the Secretary of the Treasury, to aid in the prevention, detection and punishment of frauds upon the Revenue, who shall be paid such compensation as the Secretary of the Treasury may deem just and reasonable, not exceeding $2,000 per annum, the above salaries to be paid in the same manner as are other expenses for collecting the revenue.

CASHIER OF INTERNAL DUTIES.

SEC. 21. *And be it further enacted*, That the President of the United States be, and he is hereby, authorized to appoint, by and with the advice and consent of the Senate, a competent person, who shall be called the cashier of internal duties, with a salary of twenty-five hundred dollars, who shall have charge of the moneys received in the office of the Commissioner of Internal Revenue, and shall perform such duties as may be assigned to his office by said Commissioner, under the regulations of the Secretary of the Treasury; and before entering upon his duties as cashier he shall give a bond with sufficient sureties, to be approved by the Secretary of the Treasury and by the Solicitor, that he will faithfully account for all the moneys, or other articles of value, belonging to the United States, which may come into his hands, and perform all the duties enjoined upon his office according to law and regulations, as aforesaid; which bond shall be deposited with the First Comptroller of the Treasury.

IN REGARD TO ASSESSORS, THEIR COMPENSATION, &C.

SEC. 22. *And be it further enacted*, That in lieu of the pay allowed by law, the several assessors, from the date of their appointment, shall be allowed and paid a salary of fifteen hundred dollars per annum, payable quarterly, and in addition thereto, where the receipts of the collection district shall exceed the sum of two hundred thousand dollars, and shall not exceed the sum of four hundred thousand dollars annually, one-half of one per centum upon the excess of

receipts over two hundred thousand dollars; where the receipts of a collection district shall exceed four hundred thousand dollars, and shall not exceed eight hundred thousand, one-fourth of one per centum upon the excess of receipts over four hundred thousand dollars; where the receipts shall exceed eight hundred thousand dollars, one-tenth of one per centum upon such excess; but the salary of no assessor shall in any case exceed the sum of three thousand dollars. And the several assessors shall be allowed and paid the sums actually expended for office rent, not exceeding the rate of five hundred dollars per annum. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to allow each assessor such clerks as he may deem necessary for the proper transaction of business, and to fix their compensation. Such assessors shall also be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent, and exclusively relating to official business, and for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized.

ASSISTANT ASSESSORS

Shall, in addition to pay and charges allowed by law, also be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent, and exclusively relating to official business.

ADDITIONAL COMPENSATION TO ASSESSORS IN OREGON, CALIFORNIA, &C.

The Secretary of the Treasury shall be, and is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in the States of California and Oregon, and the Territories, as may appear to him to be just and equitable in consequence of the greater cost of living and travelling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent and efficient men: *Provided*, That the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories, respectively.

ASSISTANT ASSESSORS TO MAKE MONTHLY ACCOUNTS.

SEC. 23. *And be it further enacted*, That assistant assessors shall make out their accounts for pay and charges allowed by law monthly, specifying each item and including the date of each day of service, and shall transmit the same to the assessor of the district, who shall thereupon examine the same, and, if it appear just and in accordance with law, he shall indorse his approval thereon, but otherwise shall return the same with objections. Any such account so approved may be presented by the assistant assessor to the collector of the district for payment, who shall thereupon pay the same, and, when receipted by the assistant assessor, be allowed therefor upon presentation to the Commissioner of Internal Revenue.

WHEN OBJECTED TO MAY APPEAL TO COMMISSIONER.

Where any account, so transmitted to the assessor, shall be objected to, in whole or in part, the assistant assessor may appeal to the Commissioner of Internal Revenue, whose decision on the case shall be final.

PROCEEDINGS BY THE COMMISSIONER IN CASE OF FRAUD.

Should it appear, at any time, that any assessor has wilfully and corruptly approved any account, as aforesaid, allowing any assistant assessor a sum larger than was due according to law, it shall be the duty of the Commissioner of Internal Revenue, upon proper proof thereof, to deduct the sum so allowed from any pay which may be due to such assessor; or the Commissioner as aforesaid may direct a suit to be brought in any court of competent jurisdiction against the assessor or assistant assessor in default, for the recovery of the amount wilfully and corruptly allowed, as hereinbefore mentioned.

PENALTIES FOR OMISSION TO PROCURE LICENSE.

SEC. 24. *And be it further enacted*, That if any person or persons shall knowingly exercise or carry on any trade or business, for the exercising or carrying on of which trade or business a license is required, without taking out such license as is in that behalf required, he, she, or they shall, for every such offence, upon conviction thereof, in lieu of or in addition to other penalties now imposed by law, at the discretion of the

court, be subject to imprisonment for a term not exceeding two years.

AUCTIONEERS' LICENSE, CONDITIONS, &C.

SEC. 25. *And be it further enacted*, That no auctioneer shall be authorized, by virtue of his license as such auctioneer, to sell any goods or other property in any other district than that in which the license shall have been granted; but lawyers, physicians, surgeons, or dentists, having taken out a license as such, shall not be required to take out any additional license in consequence of practising their profession within or beyond the limits of the district where licensed.

LICENSE GOOD IN CASE OF REMOVAL.

SEC. 26. *And be it further enacted*, That, upon the removal of any person or persons from the house or premises at which he, she, or they were authorized by license to exercise or carry on any trade or business mentioned in such license, and authorized by the act to which this act is an amendment, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license or otherwise, as the Commissioner of Internal Revenue shall direct, the person or persons so removing, as aforesaid, to any other place, to carry on the trade or business specified in such license at the place to which such person or persons may have removed, for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty or any fee thereupon for the residue of such term, and until the expiration thereof: *Provided, always*, That a fresh entry of the premises at which such trade or business shall continue to be exercised or carried on, as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority, as aforesaid, shall be granted.

VENDERS OF PROPRIETARY ARTICLES LIABLE AS MANUFACTURERS.

SEC. 27. *And be it further enacted*, That, any person who shall offer for sale, after the thirtieth of September, eighteen hundred and sixty-three, any of the articles named in Schedule (C) of the act to which this act is an amendment, whether the

articles so offered are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties in said act imposed in regard to the sale of such articles without the use of the proper stamp or stamps, as in said act is required.

MEDICINES, PERFUMERY, ETC., INTENDED FOR EXPORTATION.

SEC. 28. *And be it further enacted*, That all medicines, preparations, compositions, perfumery, and cosmetics, intended for exportation, as provided for in section one hundred and nine of the act to which this act is an amendment, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, may, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses known and designated in Treasury regulations as bonded warehouses, class two; *provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of the rules and regulations herein provided for, in amount not less than half required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses, class two. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the revenue officer having charge thereof, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of the said act to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from stamp and excise duty. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse, class two, in which such manufacture may be conducted, and may be used in such manufacture, and, when so used, shall be exempt from

stamp and excise duty; and the receipt of the officer of the revenue in charge shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer of the customs, be removed in original packages from on ship board, or from the bonded warehouses in which the same may be, into the bonded warehouse, class two, in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, class two, shall be taken therefrom except for exportation, under the direction of the proper officer of the customs having charge thereof, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

ARTICLES EXEMPT FROM DUTY.

SEC. 29. *And be it further enacted*, That spokes, hubs, felloes, grindstones, coke, silver bullion, rolled or prepared for platers' use exclusively; materials for the manufacture of hoop-skirts exclusively, and unfitted for other use (such as steel wire, rolled, tempered, or covered, cut tapes, and small wares for joining hoops together); spindles, and castings of all descriptions, where made exclusively for instruments, articles, or machinery upon which duties are assessed and paid, shall be exempt from duty; and all goods, wares, and merchandise, and articles made or manufactured from materials which have been subject to and upon which internal duties have been actually paid, or materials imported upon which duties have been paid, or upon which no duties are imposed by law, where the increased value of such goods, wares, and merchandise, and articles so made and manufactured, shall not exceed the amount of five per centum ad valorem, shall be, and hereby are, exempt from duty.

ARTICLES PAYING DUTY ONLY UPON THE INCREASED VALUE.

SEC. 30. *And be it further enacted*, That on all cloths of silk, cotton, or other material, dyed, printed, bleached, manufactured, or prepared into other fabrics which were removed from the place of manufacture prior to the first of September, eighteen hundred and sixty-two, or which have been or shall be imported, the duty or tax of three per centum shall be assessed only upon the increased value thereof: *Provided further*, That whenever the duty has been assessed, or assessed and collected at the full value thereof upon cloths of silk, cotton, or other material manufactured and removed from the place of manufacture prior to the first of September, eighteen hundred and sixty-two, or which were imported prior to the passage of this act, and which have been dyed, printed, bleached, manufactured, or otherwise prepared into other fabrics since the said first of September, eighteen hundred and sixty-two, the Commissioner of Internal Revenue, subject to the regulation of the Secretary of the Treasury, shall be, and he hereby is, authorized and directed to remit, refund, and pay back such proportion of said duties as were assessed upon the value of such cloths before the same were so dyed, printed, bleached, manufactured, or otherwise prepared.

DUTIES ILLEGALLY ASSESSED TO BE REFUNDED.

SEC. 31. *And be it further enacted*, That the Commissioner of Internal Revenue, subject to the regulations of the Secretary of the Treasury, shall be, and hereby is, authorized to remit, refund, and pay back all duties erroneously or illegally assessed or collected, and all judgments or sums of money recovered in any court against any collector or deputy collector for any duties or licenses paid under protest.

CONCERNING MANUFACTURERS OF OIL.

SEC. 32. *And be it further enacted*, That manufacturers of lard oil, lubricating oil, and linseed oil, shall be subject to the provisions of the act to which this is an amendment, relating to distillers of spirituous liquors, and designed for the purpose of ascertaining the quantity produced, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations to be prescribed by him, be deemed necessary.

MANUFACTURERS' RETURNS.

SEC. 33. *And be it further enacted*, That the provisions of the act to which this act is an amendment, in relation to returns by manufacturers, and the payment and collection of duties upon manufactured articles, enumerated in section seventy-five of said act, shall be, and hereby are, made applicable to the producers of articles which are also mentioned in said section, and on which taxes are levied.

RELATING TO INSPECTION OF TOBACCO.

SEC. 34. *And be it further enacted*, That there shall be designated by the collector in every district where the same may be necessary one or more inspectors of manufactured tobacco, who shall take an oath faithfully to perform their duties in such form as the Commissioner of Internal Revenue shall prescribe, and who shall be entitled to receive such fees as may be fixed and prescribed by said Commissioner. And all manufactured tobacco shall, before the same is used or removed for consumption or sale, be inspected and weighed by an inspector, designated as aforesaid, who shall mark upon the box or other package containing such tobacco, in a manner to be prescribed by said Commissioner, the quality and weight of the contents of such package, with the date of inspection and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the tobacco so inspected and weighed. The penalties for the fraudulent marking of any package of tobacco, and for any fraudulent attempt to evade the duties on tobacco, so inspected, by changing in any manner the package or marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws.

PERMITS TO EXPORT TOBACCO ISSUED BY COLLECTOR.

That manufactured tobacco may be removed from the place of manufacture for the purpose of being exported, after the quantity and quality to be so removed shall have been ascertained by inspection, according to the provisions of this act, upon and with the written permission of the collector or deputy collector of the district, without payment of duties thereon, previous to such removal, the owner thereof having given bond to the United States, with sufficient sureties, in the manner and form and under regulations to be prescribed

by the Commissioner of Internal Revenue, and in at least double the amount of said duties, to export the said manufactured tobacco or pay the duties thereon within such time as may be stated in the bond ; and all the provisions relative to the exportation of distilled spirits in bond, contained in the act to which this is an amendment, as far as the same may be applicable, shall be applied to the exportation of tobacco in bond : *Provided, however*, That nothing herein contained shall be considered to apply to snuff, fine-cut tobacco, or cigars.

REGULATIONS IN REGARD TO DRAWBACK.

SEC. 35. *And be it further enacted*, That the evidence of exportation to entitle to benefit of drawback under the act to provide internal revenue to which this act is an amendment, and the rules and regulations pertaining thereto, shall be the same as those which are now or may be required to entitle the exporter to benefit of drawback under the acts relating to drawbacks of duties on imports, with such other rules and regulations as the Secretary of the Treasury may prescribe ; that the bureau in charge of exports for the benefit of drawback under the acts as aforesaid at the port of New York, (and at such other ports as the Secretary of the Treasury may designate,) shall have charge of the same under the act to which this act is an amendment ; that the head of such bureau shall be invested with the authority and receive the emoluments of a deputy of the collector of customs ; and that the said bureau shall, under the direction of the collector of the customs, embrace the supervision of all exports entitled to remission of duties, or to drawback of duties paid, under the acts above mentioned ; the ascertaining and certifying such duties ; the taking and cancellation of required bonds ; the charge of all export entry papers for benefit of drawback and officers' return thereon, and of certificates in proof of the landing of such exports abroad : *Provided*, That nothing herein contained shall be construed to change or modify the existing mode of paying the drawbacks and debentures allowed by the laws before referred to,

DUTIES OF ASSISTANT U. S. TREASURER AT SAN FRANCISCO.

SEC. 36. *And be it further enacted*, That the assistant treasurer of the United States at San Francisco is required, under such instructions as the Commissioner of Internal Revenue

shall prescribe, to audit, allow and pay the accounts for services of the collectors and assessors of California, Oregon, and Nevada Territory, subject to the revision of the said Commissioner.

SEC 37. *And be it further enacted*, That this act, except where otherwise indicated, shall take effect from and after its passage, and all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed ; *Provided*, That the existing laws shall extend to and be in force, as modified, for the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in, and re-enacted by, this act.

DRAWBACK ON LIQUORS MADE FROM SPIRITS WHICH HAVE PAID DUTY.

SEC. 38. *And be it further enacted*, That from and after the date when this act takes effect there shall be an allowance or drawback on cordials and other liquors manufactured wholly or in part of domestic spirits on which a duty shall have been paid, equal in amount to the duty paid on such spirits when exported, with such deduction as the Secretary of the Treasury may think reasonable, not exceeding five per cent. of the amount of duty so paid ; the amount to be ascertained in the manner and under the regulations prescribed in Section one hundred and sixteen of the act to which this is additional ; andthe same to be subject to all the provisions of said section applicable thereto ; *Provided*, That no such allowance shall be made unless the value of the spirits used in such manufacture shall exceed one half of the whole value of the article manufactured as aforesaid.

Approved March 3rd, 1863.

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